

## **EXHIBIT B**

# **GOVERNOR'S PROPOSED BUDGET FOR FISCAL YEAR 2014**

Appropriation of \$2 million to CHC to cover costs of medical care for DOC .....9, 24\*

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\* The line item appropriation is referred to as "DPH Subsidy."



## COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

**Eloy S. Inos**  
Governor

**Jude U. Hofschneider**  
Lieutenant Governor

**26 APR 2013**

The Honorable Joseph P. Deleon Guerrero  
House Speaker  
18<sup>th</sup> Northern Marianas Commonwealth Legislature  
Saipan, MP 96950

The Honorable Ralph DLG. Torres  
President of the Senate  
18<sup>th</sup> Northern Marianas Commonwealth Legislature  
Saipan, MP 96950

Dear Speaker Deleon Guerrero and President Torres:

In accordance with Article III, Section 9 of the CNMI Constitution and 1 CMC Section 7201(a)(1) (Planning and Budgeting Act), I submit herewith the proposed budget for the Commonwealth Government and Related Agencies for Fiscal Year 2014, beginning October 1, 2013 and ending September 30, 2014. As mandated by the Constitution, the budget submitted herein is balanced, where the total amount of proposed expenditures does not exceed total estimated resources available for appropriation.

### **Fiscal Climate**

The gross budgetary resources reported by the Secretary of Finance and available for general appropriation for FY 2014 are \$145,954,000. The net available resources of \$123,400,000 are available after adjusting for debt service appropriations, earmarked funds, and other legal obligations. The anticipated gain from revenue for FY 2014 comes from increases in business gross revenue tax and hotel occupancy tax. Tourism has steadily been showing promising signs of growth and the Commonwealth has realized significant increased tax collections in this industry. The Marianas Visitors Authority projects continued upward growth in tourism throughout FY 2014. As a result, such forecast is factored into the attached budget proposal. Tax collections from CNMI businesses also continue to show increases. Therefore, with more anticipated enforcement actions, the increased resources reflected in this proposal are further supported.

We will require continued suspension of the following earmarks:

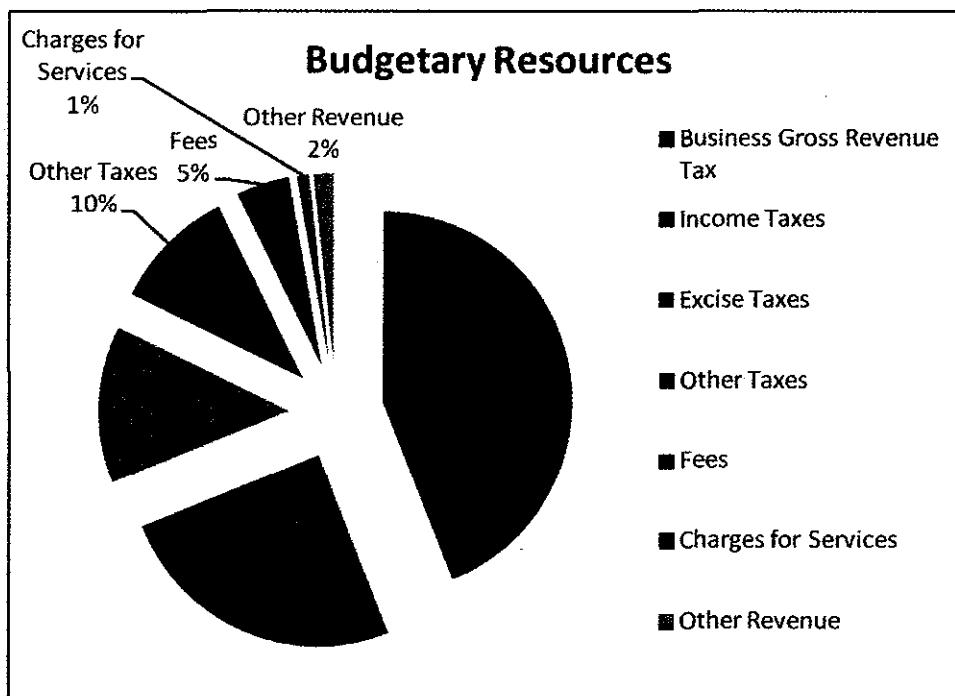
1. Public Laws 15-5 and 14-54 (Non-Resident Worker Fund fees to NMC and PSS; and 10% of Gaming Jackpot Tax to PSS)

2. 4 CMC §1508(a) and (b) (10% of General Fund poker fees to the Human Resources Development fund (WIA) and 50% to the Retirement Fund)

The total identified budgetary resources for FY 2014 before transfers out and debt service appropriation is illustrated in the Table below:

Table 1: Budgetary Resources

<b><u>Budgetary Resources</u></b>		
Business Gross Revenue Tax	64,183,000	44%
Income Taxes	36,300,000	25%
Excise Taxes	19,500,000	13%
Other Taxes	15,300,000	10%
Fees	6,570,000	4%
Charges for Services	1,500,000	1%
Other Revenue	2,601,000	2%
<b>Total Identified Budgetary Resources</b>	<b>145,954,000</b>	<b>100%</b>



### **Budget Strategy**

Our goals while developing this budget proposal are to allocate sufficient funds to extend the operations of the existing retirement program, reduce costs, and increase efficiency of government operations. Departments were directed to assess their programs and eliminate operational redundancies where possible; promote energy conservation and curtail or eliminate non-essential spending, including reduction in overtime costs.

In preparing this budget, three separate methodologies were considered in evaluating all of the departments and agencies proposed submission. The first methodology was to eliminate all full time equivalents that were vacant and unannounced. The second methodology was to examine the proposals submitted in three scenarios specifically for all others category: the effect of a 30% reduction, the effect of a 20% reduction, and the effect combined. The result of this examination brought the department's request to near current level with the exception of a few that went below current budget. The third methodology was to examine past and current activities to ensure any proposed decrease in allocation would not jeopardize the delivery of basic public services.

This proposal, validated by the budget worksheets enclosed, is the net result of the funding requested by the departments and activities amounting in excess of available resources by \$67.3 million. In accordance with my constitutional duty to maintain a balanced budget, only very critical activities were considered in this proposal. Accordingly, this budget submission illustrates the following underlying assumptions and considerations:

- 1) Increased allocation towards the Northern Mariana Islands Retirement Fund;
- 2) Increased allocation to the Public School System;
- 3) Funded all sworn police officers and fire fighters at 86 and 106 regular hours to be in compliance with the Fair Labor Standards Act;
- 4) Continued subsidy of \$1.9 million to the Commonwealth Healthcare Corporation;
- 5) Consolidation of the Workforce Investment Agency and the Department of Labor;
- 6) Elimination and transition of the Division of Sports and Recreation from the Department of Community and Cultural Affairs and into the Northern Marianas Amateur Sports Association;
- 7) Consolidation of offices affected by Public Law 17-80 and Public Law 17-88;
- 8) Application of the proposed minimum wage increase by \$0.50 effective September 30, 2013 for those currently earning \$5.55 per hour;
- 9) Decentralization of utility expenses into the respective departments;
- 10) Removal of all deputy positions and all vacant and new positions except those announced; and
- 11) Reduction of All Others allocation specifically removing local travel funds and imposing travel restrictions.

The effects of the above resulted in a net budget of \$130,010,443. This net budget requirement is further reduced by expenditures being absorbed by the Compact Impact reimbursements and transfer of eligible expenditures into non-general fund sources in the amounts of \$1,930,443 and \$4,680,000 respectively. The net operating budget for

appropriation is \$123,400,000, an amount equal to resources available for general appropriations; hence, a balanced budget.

Estimated Gross Budgetary Resources for FY 2014: 145,954,000

A. Less Revenue Transfers to Other Funds:

1. PL 13-38 Cigarette Excise Tax to Tobacco Control	(1,365,000)
2. PL 13-42 10% Excise Tax to Solid Waste	(1,585,000)
3. CIQ Reimbursement	(400,000)
4. 4 CMC §1803(b) NMIRF hotel/cont. tax (per court order)	(2,010,000)
5. 4 CMC §1803(b) MVA hotel/container tax (earmark)	(7,340,000)
6. PL 17-7 MPLT Interest for CUC	<u>(1,300,000)</u>
	(14,000,000)

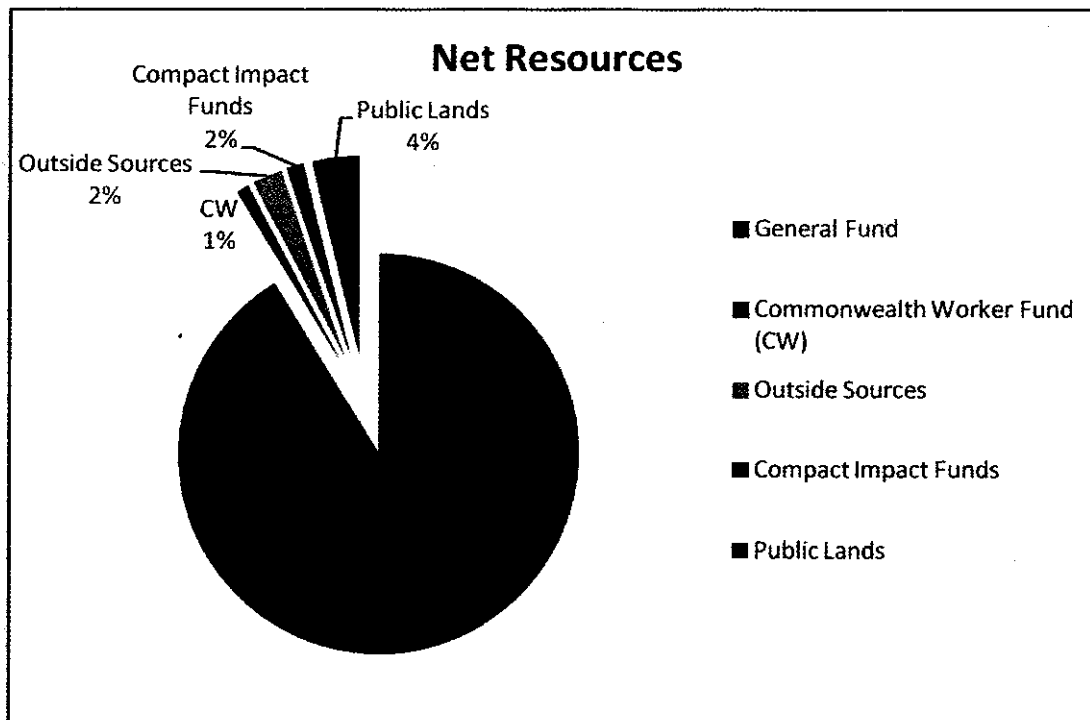
B. Less Debt Service Previously Appropriated:

1. 2003A \$40 Million Bond Payment	(960,750)
2. 2007A Refunding Bond Payment	(5,158,500)
3. 2007B Refunding Bond Payment	<u>(2,434,750)</u>
	(8,554,000)
Subtotal	<u>(22,554,000)</u>
Net FY2014 Budgetary Resources Available for Appropriation	<u>123,400,000</u>

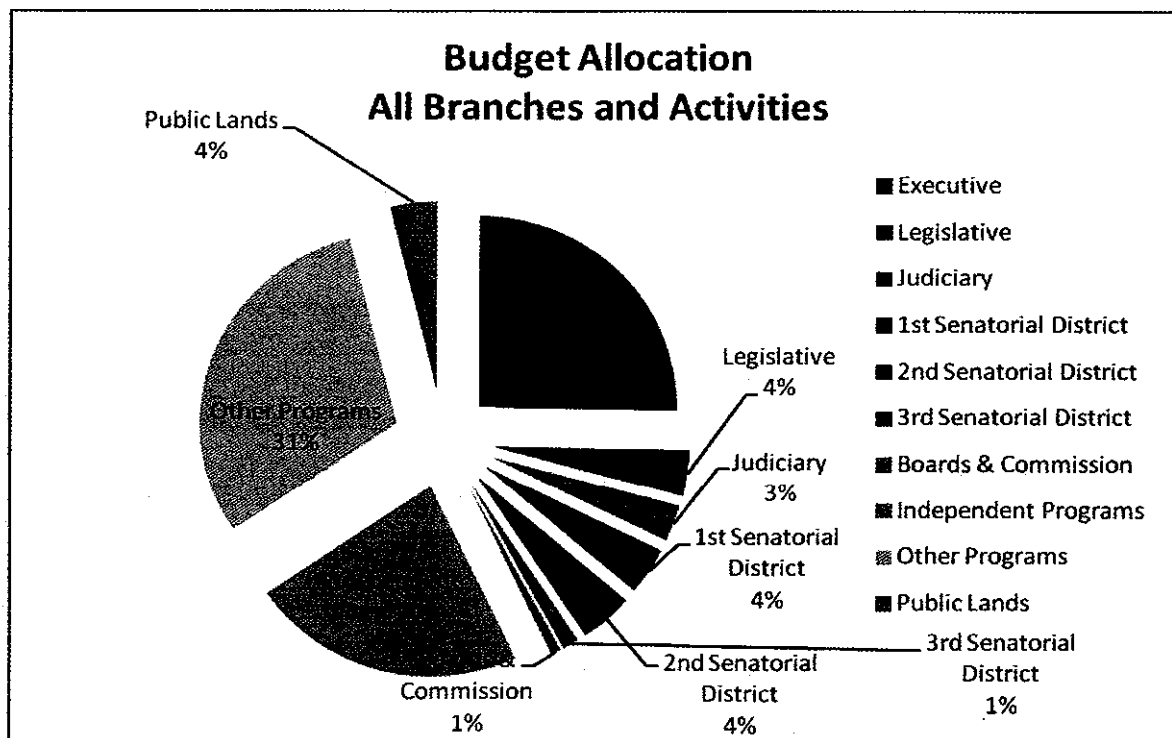
Other resources for this proposal were considered and are distributed in Table 2 as follows:

Table 2: Net Resources

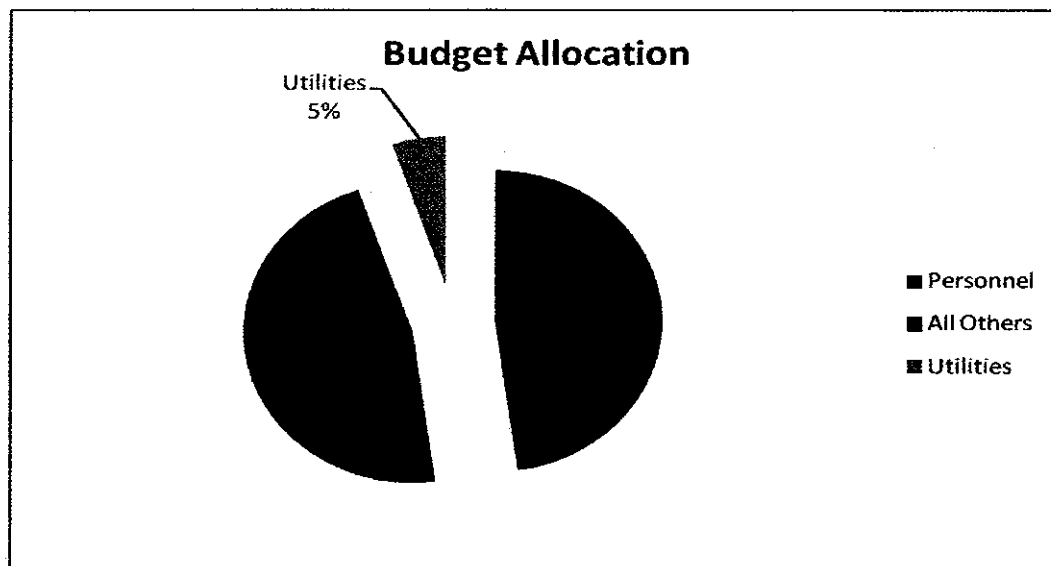
<u>Net Resources</u>	
General Fund	123,400,000
Commonwealth Worker Fund (CW)	1,400,000
Outside Sources	3,280,000
Compact Impact Funds	1,930,443
Public Lands	5,260,796
<b>Total</b>	<b>135,271,239</b>



The illustration above excludes autonomous agencies and other programs and activities that are self-revenue generating and self-sustaining with the exception of the Department of Public Lands. All budget requirements for these entities are submitted under separate cover for informational purposes. Following is an illustration of how the budget was allocated between branches and activities.



The budget allocation illustrated below depicts 48% of the proposed FY 2014 will be expended in personnel, 47% for all others operational expenses, and 5% for utilities.



Of the total funds allocated for All Others, a large amount represents personnel costs of independent agencies treated as transfers such as the Marianas Visitors Authority, the Northern Marianas College, the Public School System, and the Commonwealth HealthCare Corporation.

The chart illustration below reflects the number of full time equivalents at 2,694 that are part of the proposed budget for FY 2014 followed by Table 4 representing the distribution of the uses of available resources in the operating budget.

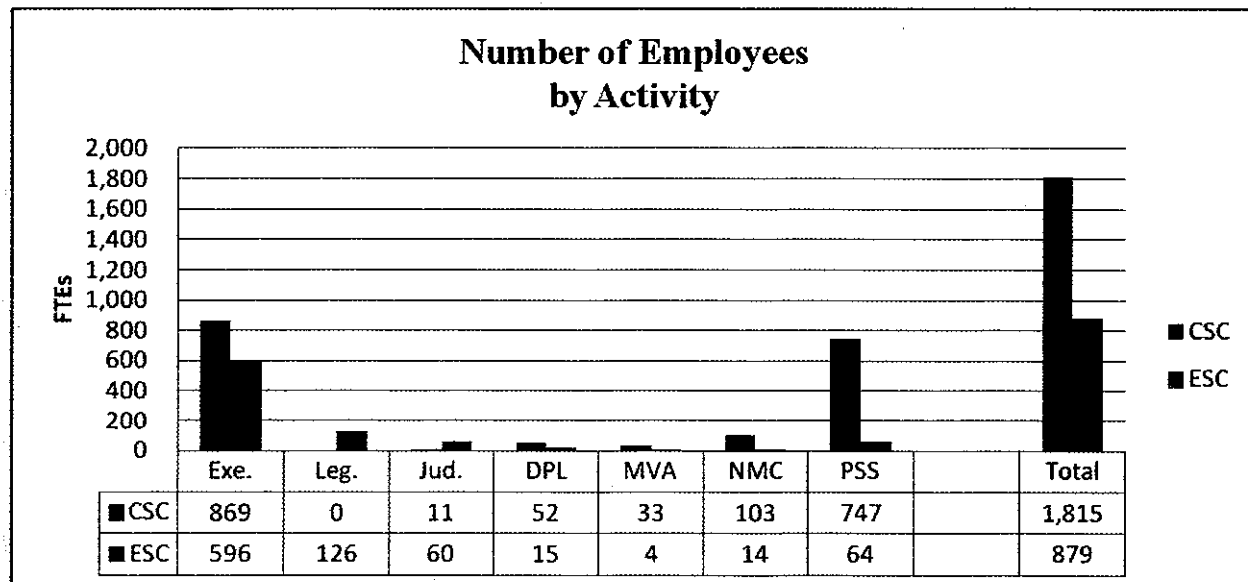


Table 4 - Uses

<b><u>Government Activities Uses</u></b>					
<b>Activities</b>	<b>Saipan</b>	<b>Tinian</b>	<b>Rota</b>	<b>Total</b>	<b>%</b>
Health <sup>1</sup>	10,853,033			10,853,033	8%
Public Safety and Law Enforcement <sup>2</sup>	13,850,145	1,119,547	981,586	15,951,278	12%
General Government <sup>3</sup>	31,659,532	2,910,924	2,128,936	36,699,392	27%
Community and Social Services <sup>4</sup>	1,999,653	256,094	205,272	2,461,019	2%
Other Elected Officials <sup>5</sup>	1,332,051	249,753	251,055	1,832,859	1%
Utilities <sup>6</sup>	5,609,040	872,691	679,241	7,160,972	5%
Public Works	2,214,093	152,241	492,455	2,858,789	2%
Lands and Natural Resources	1,724,675	438,371	620,266	2,783,312	2%
Legislative Branch <sup>7</sup>	4,173,910	(200,894)	(187,770)	3,785,246	3%
Judicial Branch	3,699,335			3,699,335	3%
Education <sup>8</sup>	39,585,891	0	0	39,585,891	29%
Economic Development <sup>9</sup>	2,134,128	118,179	186,371	2,438,678	2%
Autonomous Agencies (DPL)	5,161,436	0	0	5,161,436	4%
<b>Total</b>	<b>123,996,922</b>	<b>5,916,906</b>	<b>5,357,412</b>	<b>135,271,240</b>	

<sup>1</sup> Includes CHCC, Medicaid Reimbursement, Medicaid Administration, Medical Referral & Govt. Health Ins.

<sup>2</sup> Includes Attorney General's Office, Dept. of Corrections, Div. of Customs and Dept. of Public Safety.

<sup>3</sup> Includes Office of the Governor, Lt. Governor, Other Offices of Governor/Lt. Governor, Dept. of Finance, Dept. of Labor, First Senatorial District, Second Senatorial District, Third Senatorial District, Boards and Commission and Independent Programs.

<sup>4</sup> Includes Dept. of Community & Cultural Affairs, Public Libraries, Humanities Council, Ayuda Network, Domestic Violence, Marianas Bound-Karidat, Commonwealth Museum, Substance Abuse, NMASA, DDC CNMI Respite Service.

<sup>5</sup> Includes salaries and benefits of Governor, Lt. Governor, Mayors, Representatives and Senators.

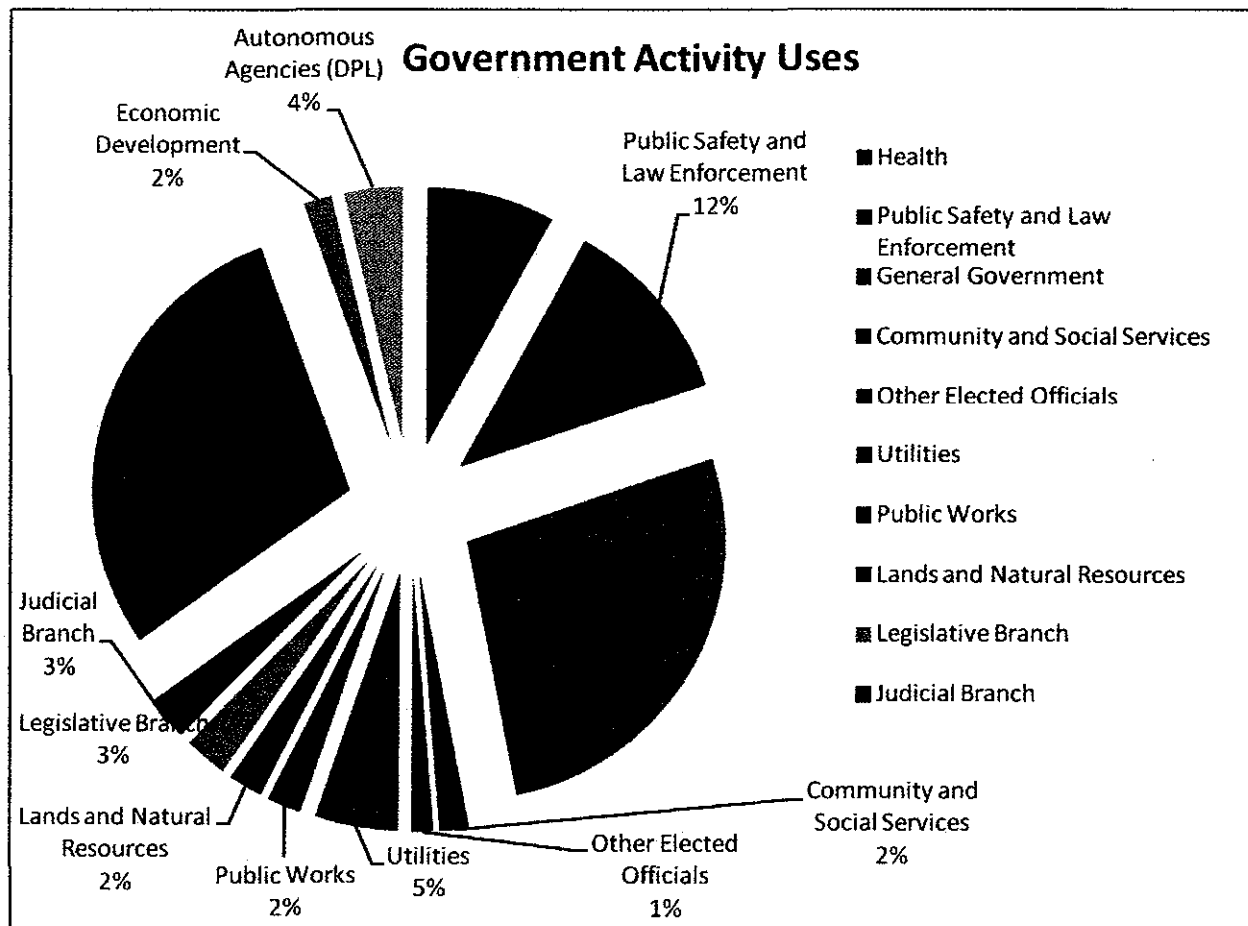
<sup>6</sup> Includes all utilities for Saipan, Tinian Rota.

<sup>7</sup> Excludes salaries of elected members of House and Senate.

<sup>8</sup> Includes allocation to the Northern Marianas College, Public School System and the CNMI Scholarship.

<sup>9</sup> Includes allocation of the Dept. of Commerce, Marianas Visitors Authority and Economic Development offices for Tinian and Rota





The details highlighting the FY 2014 operating budget are addressed as follows:

#### Northern Mariana Islands Retirement Fund

The allocation of \$20 million to the Northern Mariana Islands Retirement Fund includes funding for all defined benefit (DB) members who opted to remain with the DB plan; allocation for group health and life for active retirees, and the employer unfunded liability. A cost breakdown is reflected in the Table below:

Branch	Defined Benefit	Retirees GHLI	Employer		TOTAL
			Unfunded Liability	OPA Fees 1%	
Executive	863,412	8,500,000	10,236,108	198,200	19,797,720
Judicial	0				0
Legislative	202,280				202,280
<b>TOTAL</b>	<b>1,065,692</b>	<b>8,500,000</b>	<b>10,236,108</b>	<b>180,000</b>	<b>20,000,000</b>

#### Public School System

This proposal allocates \$33,000,000 to the Public School System, an increase of \$3.0 million from current year, or 27% of total general fund resources. This sum was realized through a cost reduction applied across all departments and agencies. The additional \$3,000,000 represents funding to offset the outstanding maintenance of effort allocation

for FY 2010. The Public School System has the flexibility on how the application of the additional funding will be expended.

#### **Commonwealth HealthCare Corporation (CHCC)**

As CHCC has full control over its local revenue, the estimated \$32,000,000 it receives annually is not included in this proposed submission. In support of their additional needs, and its regular stream of revenue, the sum of \$2.0 million was allocated to the Commonwealth Healthcare Corporation to help defray the cost of clinical services for the indigent population, the inmates from the Department of Corrections requiring medical care, and for salary compensation of the Chief Executive Officer and the Chief Financial Officer.

CHCC is encouraged to continue utilization of the certified public expenditures (CPE) to generate \$0.55 for every dollar spent on the cost of providing medical care. For example, a CPE of \$9.6 million will generate \$11.7 million in Medicaid reimbursements, provided the CHCC certifies that the CPE claims were cost-related to the Medicaid clientele.

In FY 2013, other funding needs of the hospital were addressed outside of the general fund amounting to \$4.958 million for the upgrade of the fire alarm and sprinkler system and the ventilation and cooling systems. The source of funding was derived from the redirection of our 2012 and amendment of 2013 capital improvement project funds to the CNMI. The Office of Insular Affairs (OIA) approved our request on April 15, 2013. These opportunities will continue into FY 2014 and can continue to address the needs of CHCC.

#### **Utilities**

For FY 2014, we have reverted utilities allocation back to each branch of government and to each department. In order to encourage energy conservation, only 80% of actual utilities paid by each department are budgeted herein. Through reducing last year's utility costs by 20%, we are encouraging energy conservation and hoping to drop the cost of utilities from \$8.8 million to \$7.0 million for the central government. The amount allocated to utilities will defray utility consumption charges for Saipan, Tinian and Rota Municipalities, and the Judicial and Legislative Branches. This excludes any utility allocation for the Public School System and the Northern Marianas College.

We request that a separate provision be included to restrict any funds to be reprogrammed from the utilities allocation similar to that of P.L. 16-32.

#### **Reorganization/Elimination**

This proposal includes the transition of the Workforce Investment Agency (WIA) into the Department of Labor; the Division of Sports and Recreation into the Northern Marianas Amateur Sports Association (NMAA), the Worker's Compensation Commission into the Department of Commerce pursuant to P.L. 17-88, and the Offices of Personnel Management (Saipan, Tinian and Rota) into the Civil Service Commission pursuant to P.L. 17-80. This proposal also anticipates the transfer of the Group Health and Life Insurance Program from NMIRF to DOF.

### **Privatization**

Privatization of the functions of the Division of Parks and Recreation will take place in the new fiscal year by outsourcing grounds maintenance services for all parks and recreational areas. A privatization plan is being developed to mitigate potential impacts prior to its implementation. Employees affected are highly encouraged to become entrepreneurs who will have an opportunity to participate in competitive solicitations to perform grounds maintenance services as part of the Tourism Task Force Initiatives to keep the CNMI well manicured. The execution of this initiative, if successful, will empower employees to become vendors.

Funding is necessary to mitigate any effects necessary to effectuate a smooth transition for the affected employees to the private sector. To assist with this transition, programs like the Small Business Development Center and the Commonwealth Development Authority can assist with training how to become a small business owner and open and operate a small business in the Commonwealth.

This is in no way intended to insinuate that the quality of work and dedication of the Parks and Recreation employees are not appreciated, nor should anyone doubt how much we value each and every public employee in our administration.

We encourage other government entities to evaluate existing government programs that may be downsized or considered for outsourced activities to realize savings opportunities while continuing to meet program objectives. This is also one of our mechanisms to address developing our private sector capacity.

### **Vacant and New Positions**

We implemented the removal of all deputy positions, including all vacant and new positions, as part of our cost-cutting initiatives, with the exception of those vacancies processed for examination announcements. We have included for your consideration 100 full-time equivalents for the entire Executive Branch, which may be filled upon the Governor's approval, provided that the FTE shall be restricted to positions that are essential to the delivery of public services. No FTE shall receive compensation in excess of the government salary ceiling set forth in 1 CMC §8248, as amended, and as long as funding for the personnel expenditures of the Executive Branch does not exceed the appropriation level.

We request that a continued reprogramming flexibility be maintained to accommodate only those that may be faced with the most critical need.

### **Travel**

Other cost cutting measures were also incorporated in the budget, such as travel restrictions using local funds. However, in the event that travel is necessary to be performed, the request must be approved by the Governor.

### **Public Safety**

Included in the budget are the 86 regular hours for sworn police officers and 106 hours for firefighters to be in compliance with the Fair Labor Standards Act.

### **First and Second Senatorial Districts**

Although funding allocation between the Municipalities of Tinian and Rota resulted in an uneven allocation, the Second Senatorial District received a greater allocation based on actual utility consumptions in FY 2012. Vacancies in the municipalities were retained as agreed upon during the Governor's Council meeting held last April 1, 2013.

### **Commonwealth Worker Fee - CW (U.S.P.L. 110-229)**

Depending on the outcome of the Commonwealth's joint request to the U.S. Department of Homeland Security for extension of the transition period beyond December 31, 2014, and in consultation with the U.S. Department of Labor, we anticipate the number of transitional Commonwealth-only workers to decrease in fiscal year 2014 similar to the adjustment made in 2013 from the current 15,000. We applied a conservative approach in calculating the supplemental fee of \$150 per nonimmigrant worker to each prospective employer who is issued a permit during the transition period. The sum of \$735,733 is anticipated from CW fees for FY 2014 by multiplying 48.8% of the projected adjusted CW cap (10,050). This amount, combined with an existing available balance of \$664,667 totals \$1,400,000. Revenues generated from CW fees will be allocated at \$700,000 each to the Public School System and the Northern Marianas College specifically for workforce training curriculum. Pursuant to U.S. P.L. 110-229, Section 702(6)(a)(6), these funds can only be use towards training and education within an educational institution.

### **Revenue Generation**

It is critical that the any and all revenue generating measures be considered and introduced expeditiously to meet the demands of providing public service to the Commonwealth. This effort will require close collaboration with the Administration, as well as the private sector, to ensure that we remain focused on resolving the issues that we all mutually face, as well as address and mitigate any concerns that may arise prior to implementation.

### **Other**

We request that a provision be included in the budget specifically placing strict adherence to the Salary Compensation Adjustment Act across all government entities.

In summary, although the net overall projection in revenue for FY 2014 resulted in an increase of \$9,180,000, this projection did not result in an increase in the cost of government operations. In anticipation of passage of legislation for the Executive Branch to absorb the GHLI Program, the increase was used to meet the obligation to the retirement fund. The increased allocation for the Public School System amounting to \$3,000,000 was realized through a cost reduction in personnel and all others amongst all departments and agencies.

This submission fulfills the Executive Branch's primary responsibility as required by the Constitution. We are cognizant of the opportunity to submit amendments and revisions to this budget three months prior to the beginning of the fiscal year. We will continue to monitor events and fiscal conditions that might affect this budget and will submit changes and amendments as appropriate.

This budget submission has received the input and comments of the Mayors of Rota, Tinian and Aguigan, Saipan, and the Northern Islands, as well as that of the Executive Assistant for Carolinian Affairs. The Council members have reiterated their request for your consideration to allow some flexibility in their allocated number of positions for the fiscal year.

The Special Assistant for Management and Budget and the Secretary of Finance are available to discuss the details of this Proposed CNMI Budget for Fiscal Year 2014. Thank you and we look forward to working with you and the members in ensuring a timely passage of this proposal.

Sincerely,



**ELOY S. INOS**

cc: Lt. Governor  
Secretary of Finance  
Special Assistant for Management and Budget  
Special Assistant for Administration  
Special Assistant for Programs and Legislative Review  
All Mayors  
All Municipal Councils  
Executive Assistant for Carolinian Affairs  
Members of the 18<sup>th</sup> Legislature

## SUMMARY OF RESOURCES

I.	GENERAL FUND		\$123,400,000
	<i>(Source: DOF Revenue Estimate Memo; available for general appropriation)</i>		
II.	COMMONWEALTH WORKER FUND (CWF)	*	1,400,000
	<i>(Source: DOF Revenue Estimate Memo)</i>		
III.	OUTSIDE SOURCES	*	3,280,000
	<i>(Source: DOF Revenue Estimate Memo )</i>		
IV.	COMPACT IMPACT FUNDS	*	1,930,443
	<i>(Source: DOI Grant Award Approval)</i>		
<b>SUB-TOTAL</b>			<b>\$130,010,443</b>
V.	PUBLIC LANDS		\$5,260,796
	<i>(Source: Public Lands Revenue Estimate Schedule)</i>		
<b>GRAND TOTAL</b>			<b>\$135,271,239</b>

*\*Will be treated as expense transfer of specific expenses authorized under fund/grant.*

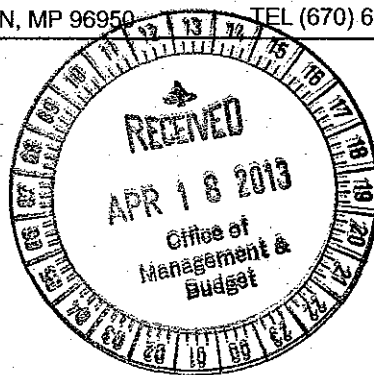


EXHIBIT B  
Office of the Secretary  
**Department of Finance**



P.O. Box 5234 CHRB SAIPAN, MP 96950

TEL (670) 664-1100 FAX: (670) 664-1115

**MEMORANDUM**

TO: Special Assistant for Management and Budget

DATE: 04/17/13

FROM: Secretary of Finance

SFM 2013-40

SUBJECT: FY2014 General Revenue Estimates

Attached is the General Revenue Estimate for Fiscal Year 2014. The gross operating resources for the year are estimated at \$145,954,000. This amount is reduced by \$14,000,000 as a result of earmarks for specific excise tax revenues to the Tobacco Control and Solid Waste Revolving Funds, CIQ reimbursements, hotel and alcohol container tax earmarks for both the Northern Marianas Retirement Fund (NMIRF) and Marianas Visitors Authority (MVA) as well as the earmarks for Marianas Public Land Trust (MPLT) interest income to the Commonwealth Utilities Corporation (CUC) as mandated by law. Additionally, \$8,554,000 is reserved for previously appropriated debt service payments. This results in a net amount of \$123,400,000 available for appropriation in FY 2014.

Estimated Gross Budgetary Resources for FY2014: \$145,954,000

## A. Less Revenue Transfers to Other Funds:

1. PL 13-38 Cigarette Excise Tax to Tobacco Control	(1,365,000)	
2. PL 13-42 10% Excise Tax to Solid Waste	(1,585,000)	
3. CIQ Reimbursement	(400,000)	
4. 4 CMC §1803(b) NMIRF hotel/container tax (per court order)	(2,010,000)	
5. 4 CMC §1803(b) MVA hotel/container tax (earmark)	(7,340,000)	
6. PL 17-7 MPLT Interest for CUC	<u>(1,300,000)</u>	(14,000,000)

## B. Less Debt Service Previously Appropriated:

1. 2003A \$40 Million Bond Payment	(960,750)	
2. 2007A Refunding Bond Payment	(5,158,500)	
3. 2007B Refunding Bond Payment	<u>(2,434,750)</u>	(8,554,000)

Subtotal (22,554,000)

Net FY2014 Budgetary Resources Available for Appropriation \$123,400,000

The net resources available for general appropriation increased, but because the Government anticipates the passage of legislation to transfer responsibility of the Group Health Life Insurance (GHLI) from the NMIRF to the Executive Branch, most of the increase in net resources is likely to be absorbed by the cost of this program. The estimates also include the recently adjusted earmarks under 4 CMC §1803(b) 80% of Hotel Occupancy Tax and 20% of Alcoholic Beverage Container Tax to MVA and 20% Hotel Occupancy Tax and 30% Alcoholic Beverage Container Tax to the NMIRF. The estimates also include assumptions for an increase in tourist arrivals as a result of recent trends and aggressive marketing by MVA and collection on several ongoing enforcement actions by the Commonwealth.

These estimates also assume continued suspension of the following statutorily earmarked provisions:

- Public Laws 14-54 and 15-5 (Non Resident Worker Fund Fees to the Public School System (PSS) and the Northern Marianas College (NMC) as well as the 10% Gaming Jackpot Tax to PSS)
- 4 CMC §1508(a) and (b) (10% of General Fund poker fees to the Human Resources Development Fund or Workforce Investment Agency (WIA) and 50% to NMIRF).

WIA is directly budgeted for more than the earmark would generate. Employer contribution to the NMIRF is budgeted through line item appropriation.

If you have any questions or require additional information about this report, please contact me at 664-1100 or via email at [larrisa.larson@gov.mp](mailto:larrisa.larson@gov.mp).

Sincerely,



Larrisa C. Larson  
Secretary

Attachments

cc: Governor  
Lt. Governor



COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS  
DEPARTMENT OF FINANCE  
FY2013 GENERAL REVENUE ESTIMATES VS ACTUAL  
AS OF MARCH 31, 2013

REVENUE SOURCE	Total FY2011 Actual Revenue	Total FY2012 Actual Revenue	Total FY2013 Estimated Revenue	FY2013 6 Month Budgeted Revenue	FY2013 6 Month Actual Revenue	Variance	FY2014 Estimated Revenue
<b>TAXES</b>							
<b>Income Tax:</b>							
Business Gross Revenue Tax	45,181,228	50,063,515	57,200,000	28,600,000	27,235,573	(1,364,427)	64,183,000
Wage & Salary Tax	25,671,824	22,920,071	25,500,000	12,750,000	12,163,435	(586,565)	25,500,000
Personal NMTIT	4,106,955	4,242,955	6,500,000	3,250,000	2,042,145	(1,207,855)	6,500,000
Corporate NMTIT	1,781,162	1,965,301	2,500,000	1,250,000	1,432,129	182,129	2,500,000
Gaming Jackpot Tax	1,376,765	1,317,438	1,400,000	700,000	684,647	(15,353)	1,400,000
Penalties/Interest Delinquent Taxes	347,990	504,716	400,000	200,000	276,974	76,974	400,000
<b>Total Income Taxes</b>	<b>78,465,924</b>	<b>81,013,996</b>	<b>93,500,000</b>	<b>46,750,000</b>	<b>43,834,903</b>	<b>(2,915,097)</b>	<b>100,483,000</b>
<b>Excise Taxes:</b>							
Cigarettes	5,122,083	5,530,476	6,000,000	3,000,000	2,967,206	(32,794)	6,000,000
Beer & Malt Beverages	2,787,279	2,758,470	2,300,000	1,150,000	1,206,046	56,046	2,500,000
Other Commodities	9,447,536	10,864,571	8,500,000	4,250,000	5,718,474	1,468,474	11,000,000
<b>Total Excise Taxes</b>	<b>17,356,898</b>	<b>19,153,517</b>	<b>16,800,000</b>	<b>8,400,000</b>	<b>9,891,726</b>	<b>1,491,726</b>	<b>19,500,000</b>
<b>Other Taxes:</b>							
Hotel Occupancy Tax	5,068,232	5,709,129	5,470,000	2,735,000	3,314,183	579,183	9,000,000
Bar Tax	746,713	664,837	700,000	350,000	361,369	11,369	700,000
Beautification Tax	973,995	1,014,142	800,000	400,000	585,975	185,975	800,000
<b>Subtotal Other Taxes</b>	<b>6,788,940</b>	<b>7,388,108</b>	<b>6,970,000</b>	<b>3,485,000</b>	<b>4,261,527</b>	<b>776,527</b>	<b>10,500,000</b>
<b>Liquid Fuel Tax</b>							
Non Aviation Fuel	3,039,858	2,822,099	3,000,000	1,500,000	1,791,975	291,975	3,500,000
Aviation Fuel	467,451	506,307	200,000	100,000	347,721	247,721	600,000
<b>Total Liquid Fuel Tax</b>	<b>3,507,309</b>	<b>3,328,406</b>	<b>3,200,000</b>	<b>1,600,000</b>	<b>2,139,696</b>	<b>539,696</b>	<b>4,100,000</b>
<b>Beverage Container Tax</b>							
Soft Drinks & Non Dairy	318,323	306,355	200,000	100,000	137,164	37,164	200,000
Beer, Ale, Malt, distilled alcohol, wine & sake	576,529	577,615	500,000	250,000	252,552	2,552	500,000
<b>Total Beverage Container Tax</b>	<b>894,852</b>	<b>883,970</b>	<b>700,000</b>	<b>350,000</b>	<b>389,716</b>	<b>39,716</b>	<b>700,000</b>

## EXHIBIT B

REVENUE SOURCE	Total FY2011 Actual Revenue	Total FY2012 Actual Revenue	Total FY2013 Estimated Revenue	FY2013 6 Month Budgeted Revenue	FY2013 6 Month Actual Revenue	Variance	FY2014 Estimated Revenue
Total Other Taxes	28,547,999	30,754,001	27,670,000	13,835,000	16,682,665	2,847,665	34,800,000
<b>TOTAL TAXES</b>	<b>107,013,923</b>	<b>111,767,997</b>	<b>121,170,000</b>	<b>60,585,000</b>	<b>60,517,568</b>	<b>(67,432)</b>	<b>135,283,000</b>
<b>LICENSES &amp; FEES</b>							
<b>Amusement Machine Licenses</b>							
Non Gambling Machines	19,850	14,600	20,000	10,000	8,400	(1,600)	20,000
Poker Machines	4,009,100	3,354,000	4,050,000	2,025,000	2,228,750	203,750	3,200,000
<b>Total Amusement Machine Licenses</b>	<b>4,028,950</b>	<b>3,368,600</b>	<b>4,070,000</b>	<b>2,035,000</b>	<b>2,237,150</b>	<b>202,150</b>	<b>3,220,000</b>
<b>Other Licenses &amp; Fees</b>							
Business License Fees	672,461	697,018	900,000	450,000	344,937	(105,063)	900,000
Vehicle Registration Fees	1,223,533	1,161,679	1,300,000	650,000	561,740	(88,260)	1,300,000
Operator License Fees	388,265	461,978	300,000	150,000	265,630	115,630	300,000
Admiralty & Maritime Fees	7,654	7,932	10,000	5,000	3,734	(1,266)	10,000
Weapons Fee	28,158	30,148	40,000	20,000	20,932	932	40,000
Corporation Fees	207,836	190,850	200,000	100,000	118,797	18,797	200,000
Building Safety Code Fees	112,465	131,603	150,000	75,000	70,488	(4,512)	150,000
Passport Fees	327,346	417,283	200,000	100,000	183,341	83,341	200,000
Miscellaneous Licenses & Fees	328,975	216,391	250,000	125,000	56,313	(68,687)	250,000
<b>Total Other Licenses &amp; Fees</b>	<b>3,296,693</b>	<b>3,314,882</b>	<b>3,350,000</b>	<b>1,675,000</b>	<b>1,625,912</b>	<b>(49,088)</b>	<b>3,350,000</b>
<b>TOTAL LICENSES &amp; FEES</b>	<b>7,325,643</b>	<b>6,683,482</b>	<b>7,420,000</b>	<b>3,710,000</b>	<b>3,863,062</b>	<b>153,062</b>	<b>6,570,000</b>
<b>CHARGES FOR SERVICES</b>							
Indirect Cost Reimbursement	1,692,000	970,557	2,000,000	1,000,000	650,436	(349,564)	1,000,000
CIQ Overtime	260,310	525,844	400,000	200,000	284,054	84,054	450,000
Miscellaneous Charges for Services	11,000	73,822	50,000	25,000	37,406	12,406	50,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,963,310</b>	<b>1,570,223</b>	<b>2,450,000</b>	<b>1,225,000</b>	<b>971,896</b>	<b>(253,104)</b>	<b>1,500,000</b>
<b>OTHER REVENUE</b>							
Interest Income-Treasury	8,000	9,671	50,000	25,000	3,163	(21,837)	50,000
Business Privilege Fee	432,000	529,838	400,000	200,000	284,981	84,981	400,000
Lottery Commission Revenue	149,000	159,690	150,000	75,000	71,229	(3,771)	150,000
Miscellaneous	432,000	373,998	409,000	204,500	82,269	(122,231)	409,000
<b>TOTAL OTHER REVENUE</b>	<b>1,021,000</b>	<b>1,073,197</b>	<b>1,009,000</b>	<b>504,500</b>	<b>441,642</b>	<b>(62,858)</b>	<b>1,009,000</b>

## EXHIBIT B

REVENUE SOURCE	Total FY2011 Actual Revenue	Total FY2012 Actual Revenue	Total FY2013 Estimated Revenue	FY2013 6 Month Budgeted Revenue	FY2013 6 Month Actual Revenue	Variance	FY2014 Estimated Revenue
TOTAL FEES, SERVICES & OTHER REVENUE	10,309,953	9,326,902	10,879,000	5,439,500	5,276,600	(162,900)	9,079,000
TOTAL GENERAL FUND REVENUE	117,323,876	121,094,899	132,049,000	66,024,500	65,794,168	(230,332)	144,362,000
<b>Transfers In/Other Internal Resources</b>							
MPLT Interest Transfer In (appropriated to CUC below)	1,900,000	0	1,300,000	650,000	650,000	0	1,300,000
MPLT Recovered Interest from NMHC/FY10 Loan	0	0	0	-	0	0	0
PSS Indirect Cost Reimbursement	0	0	0	-	0	0	0
OPA Current FY Auto. Agency 1%	0	400,000	292,000	146,000	146,000	0	292,000
Other Transfers in	0	1,653,295	0	-	0	0	0
<b>Total Transfers In/Other Internal Resources</b>	<b>1,900,000</b>	<b>2,055,010</b>	<b>1,592,000</b>	<b>796,000</b>	<b>796,000</b>	<b>0</b>	<b>1,592,000</b>
TOTAL REVENUE PRIOR TO TRANSFERS OUT	119,223,876	123,149,909	133,641,000	66,820,500	66,590,168	(230,332)	145,954,000
<b>Transfers Out</b>							
P.L. 13-38 Cigarette Excise Tax to Tobacco Control	(1,165,274)	(1,659,143)	(1,365,000)	(682,500)	(890,162)	(207,662)	(1,365,000)
10% Excise Tax Transfer to Solid Waste R/F	(1,735,690)	(3,842,112)	(1,585,000)	(792,500)	(989,173)	(196,673)	(1,585,000)
CIQ Overtime Revolving Fund	(260,310)	(525,844)	(400,000)	(200,000)	(37,406)	162,594	(400,000)
NMIRF Hotel (30%) Alcohol Container (20%) court order	(1,405,164)	(2,264,433)	(2,340,000)	(1,170,000)	(1,044,765)	125,235	(2,010,000)
MVA Hotel (70%) Alcohol Container (25%) 4 CMC §1803b	(3,691,895)	(4,140,794)	(3,835,000)	(1,917,500)	(2,383,066)	(465,566)	(7,340,000)
MPLT interest appropriated to CUC	(1,300,000)	0	(1,300,000)	(650,000)	0	650,000	(1,300,000)
<b>Total Transfers Out</b>	<b>(9,558,333)</b>	<b>(12,432,325)</b>	<b>(10,825,000)</b>	<b>(5,412,500)</b>	<b>(5,344,572)</b>	<b>67,928</b>	<b>(14,000,000)</b>
TOTAL IDENTIFIED BUDGETARY RESOURCES	109,665,543	110,717,584	122,816,000	61,408,000	61,245,596	(162,404)	131,954,000
<b>Less Debt Service Previously Appropriated:</b>							
Appropriated for 2003A \$40 Bond payment	(840,000)	(840,000)	(914,750)	(857,375)	(857,375)	0	(960,750)
Appropriated for 2007A Refunding Bond payment	(5,157,000)	(5,157,000)	(5,150,000)	(1,305,500)	(1,305,500)	0	(5,158,500)
Appropriated for 2007B Refunding Bond payment	(2,432,000)	(2,432,000)	(2,431,250)	(1,379,625)	(1,379,625)	0	(2,434,750)
<b>Total Reduction for Appropriated Debt Service</b>	<b>(8,429,000)</b>	<b>(8,429,000)</b>	<b>(8,496,000)</b>	<b>(3,542,500)</b>	<b>(3,542,500)</b>	<b>0</b>	<b>(8,554,000)</b>
TOTAL AVAILABLE FOR GENERAL APPROPRIATION	101,236,543	102,288,584	114,320,000	57,865,500	57,703,096	(162,404)	123,400,000

NOTE 1: Hotel Occupancy Tax and Beverage Container Tax in FY 2014 calculated at new rate as per amendment in PL 18-1

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS  
AVAILABLE NON GENERAL FUND REVENUE SOURCES  
FY2014 PROJECTION OF AVAILABLE BALANCES**

**Attachment B**

BU/Acct	Description	Projected FY2014 Revenue	Projected FY2014 Expense	Projected Net Avail FY2014 Balance
<b>Commonwealth Worker (CW) Fund</b>				
	FY13 Available	664,667		664,667
	FY14 Projected Available	735,333		735,333
<b>Total Fund</b>				<b>1,400,000</b>
<b>Tobacco Control Fund Collections</b>				
	2071 FY14 Projected Available	1,365,000		1,365,000
<b>Total Fund</b>				<b>1,365,000</b>
<b>Tobacco Settlement Fund Collections</b>				
	7650 FY14 Projected Available	1,915,000		1,915,000
<b>Total Fund</b>				<b>1,915,000</b>
<b>Grand Total</b>				<b>4,680,000</b>

## EXHIBIT B

## Department of Public Lands

## FY11, FY12, FY13 &amp; FY14 - Revenue Budget Comparison

## Revenue Budget Comparison

February 20, 2013

	FY2010	FY2011	FY2012	FY2013	FY2014	Diff FY 2013 vs FY 2014
Long-Term Lease	1,743,031.07	1,803,083.51	1,786,570.17	1,956,747.51	1,894,375.70	(62,371.81)
BGR	569,000.00	423,200.00	575,800.00	601,800.00	762,200.00	160,400.00
Royalty	-	-	-	-	-	-
Temp. Permits	299,052.89	231,130.66	236,682.37	213,701.95	222,078.22	8,376.27
Temp Permit BGR	1,800.00	-	-	-	-	-
Temp. Permits Royalty	32,000.00	-	-	-	-	-
Commercial Permits	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	-
AGP	2,180.00	2,240.00	2,378.00	1,940.00	1,883.00	(57.00)
Submerge-Lands	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	-
<b>Total Saipan</b>	<b>2,709,163.96</b>	<b>2,521,754.17</b>	<b>2,663,530.54</b>	<b>2,836,289.46</b>	<b>2,942,636.92</b>	<b>106,347.46</b>
Long-Term Lease	196,470.06	196,010.02	209,101.41	209,101.48	211,518.60	2,417.12
BGR	-	-	-	-	-	-
Royalty	800.00	800.00	800.00	800.00	1,000.00	200.00
Temp. Permits	9,927.70	6,977.70	9,037.24	7,037.24	2,175.88	(4,861.36)
Temp Permit BGR	-	-	-	-	-	-
Temp. Permits Royalty	-	-	-	-	-	-
Commercial Permits	-	-	-	-	-	-
AGP	500.00	515.00	385.00	280.00	215.00	(65.00)
<b>Total Rota</b>	<b>207,697.76</b>	<b>204,302.72</b>	<b>219,323.65</b>	<b>217,218.72</b>	<b>214,909.48</b>	<b>(2,309.24)</b>
Long-Term Lease	51,995.50	51,995.00	54,035.50	55,165.04	55,165.04	-
BGR	-	-	-	-	-	-
Royalty	14,000.00	14,000.00	6,000.00	-	2,000.00	2,000.00
Temp. Permits	24,300.00	24,550.00	18,550.00	21,300.00	24,300.00	3,000.00
Temp Permit BGR	-	-	-	-	-	-
Temp. Permits Royalty	-	-	-	800.00	-	(800.00)
Commercial Permits	-	-	-	-	-	-
AGP	3,861.50	4,286.50	4,576.50	3,636.50	3,035.00	(601.50)
<b>Total Tinian</b>	<b>94,157.00</b>	<b>94,831.50</b>	<b>83,162.00</b>	<b>80,901.54</b>	<b>84,500.04</b>	<b>3,598.50</b>
<b>Grand Total</b>	<b>3,011,018.72</b>	<b>2,820,888.39</b>	<b>2,966,016.19</b>	<b>3,134,409.72</b>	<b>3,242,046.44</b>	<b>107,636.72</b>
		(190,130.33)	145,127.80	168,393.53	107,636.72	3.43%
		-6%	5%	5.68%	3.43%	

## FY2014 Summary:

Category	FY2010	FY2011	FY2012	FY2013	FY2014
Long-Term Lease	1,991,496.63	2,051,088.53	2,049,707.08	2,221,014.03	2,161,059.34
BGR	569,000.00	423,200.00	575,800.00	601,800.00	762,200.00
Royalty	14,800.00	14,800.00	6,800.00	800.00	3,000.00
Temp. Permits	333,280.59	262,658.36	264,269.61	242,039.19	248,554.10
Temp Permit BGR	1,800.00	-	-	-	-
Temp. Permits Royalty	32,000.00	-	-	800.00	-
Commercial Permits	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
AGP	6,541.50	7,041.50	7,339.50	5,856.50	5,133.00
Submerge-Lands	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
<b>Total</b>	<b>3,011,018.72</b>	<b>2,820,888.39</b>	<b>2,966,016.19</b>	<b>3,134,409.72</b>	<b>3,242,046.44</b>

**Department of Public Lands**

P.O. Box 500380  
Saipan, MP, 96950  
Tel Nos.: 234-3751/52/57/59 Fax No.: 234-3755  
E-mail address: dpl@dpl.gov.mp

# Memo

**Date:** March 8, 2013 AD 13-0174  
**To:** Special Assistant for Management and Budget  
**From:** Acting Secretary, DPL  
**Subject:** Justification for the Inclusion of the Funds Set Aside for Homestead Projects

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Evidently, the 2013 Budget excluded the amount requested for homestead programs.

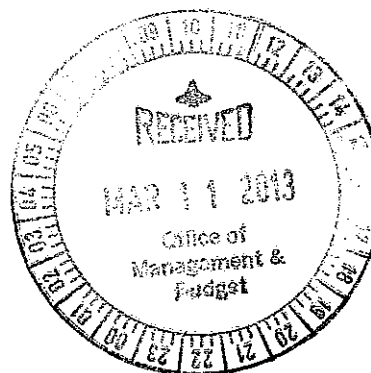
The Department of Public Lands urgently needed this funding to jumpstart where it had left of. To illustrate, the amount needed is two millions (\$2,000,000.00) dollars. The fund will be used for (1) Environment Impact Assessment, (2) Perimeter Survey, (3) Topographical Survey, (4) Access Roads, (5) Storm Water Control Plan, and (6) Travel and Perdiem. The breakdowns of the homestead areas are as follows:

For your information the source of this fund has been set aside in a TCD at Bank of Guam specifically for homestead projects pertaining to the Islands of Rota, Tinian and Saipan.

• Rota	Finafa Subdivision	\$100,000.00
• Tinian	West San Jose	\$100,000.00
• Tinian	Marpo Heights	\$500,000.00
• Tinian	Marpo San Isidro	\$200,000.00
• Tinian	Marpo Pina Point	\$200,000.00
• Tinian	Marpo Valley	\$200,000.00
• Saipan	I Denni	\$200,000.00
• Tinian	Baranka Subdivision	\$500,000.00

Please do not hesitate to call if you have any questions.

  
PEDRO L. ITIBUS





## EXHIBIT B

Commonwealth of N. Mariana Islands  
Governor's Budget Proposal  
Fiscal Year 2014  
Summary by Program

Summary of Program		FY13 Budget (PL17-85)				FY14 Governor's Proposal				Variances (FY14 Gov Prop vs PL17-85)				
Description	BU#	FTEs	Prsnl	All Others	Total	FTEs	Prsnl	All Others	Utilities	Total	FTEs	Prsnl	All Others/Utilities	Total
JUDICIAL BRANCH														
CNMI Supreme Court	1691	10	\$805,000	\$8,050	\$813,050	11	\$833,308	\$8,333	\$0	\$841,641	1	\$28,308	\$283	\$28,591
CNMI Superior Court	1690	39	1,857,933	18,580	1,876,513	38	1,849,396	18,494	0	1,867,890	(1)	(8,537)	(86)	(8,623)
Administrative	1694	15	480,716	344,974	825,690	18	516,485	275,332	544,000	1,335,817	3	35,769	474,358	510,127
Law Revision Commission	1692	4	195,252	29,033	224,285	4	176,827	21,160	0	197,987	0	(18,425)	(7,873)	(26,298)
Total Judicial Branch		68	\$3,338,901	\$400,637	\$3,739,538	71	\$3,376,916	\$323,319	\$544,000	\$4,243,335	3	\$37,115	\$466,682	\$503,797
LEGISLATIVE BRANCH														
Current House Member's Salaries	1722	20	\$843,351	\$8,434	\$851,785	20	\$994,490	\$0	\$0	\$994,490	0	\$151,139	(\$8,434)	\$142,705
House Member's Allocation	1722a	45	0	1,532,107	1,532,107	45	0	1,532,107	0	1,532,107	0	0	0	0
House Leadership	1754	0	0	136,888	136,888	0	0	136,888	0	136,888	0	0	0	0
Current Senate Salaries	1762	9	379,508	3,795	383,303	9	447,808	0	0	447,808	0	68,300	(3,795)	64,505
Senate Member's Allocation	1764a	27	0	689,448	689,448	27	0	689,448	0	689,448	0	0	0	0
Senate Leadership	1764	0	0	136,888	136,888	0	0	136,888	0	136,888	0	0	0	0
Legislative Bureau	1770	24	1,300,687	163,812	1,464,499	24	1,150,639	102,584	54,618	1,307,841	0	(150,048)	(6,610)	(156,658)
CNMI Youth Congress	1593	1	21,095	20,000	41,095	1	20,328	16,363	0	36,691	0	(767)	(3,637)	(4,404)
Total Legislative Branch		126	\$2,544,641	\$2,691,372	\$5,236,013	126	\$2,613,265	\$2,614,278	\$54,618	\$5,282,161	0	\$68,624	(\$22,476)	\$46,148
EXECUTIVE BRANCH														
Office of the Governor														
Office of the Governor	1011	11	\$584,767	\$319,548	\$904,315	7	\$414,580	\$543,627	\$23,304	\$981,511	(4)	(\$170,187)	\$247,383	\$77,196
Total Office of the Governor		11	\$584,767	\$319,548	\$904,315	7	\$414,580	\$543,627	\$23,304	\$981,511	(4)	(\$170,187)	\$247,383	\$77,196
Office of the Lt. Governor														
Office of the LT Governor	1050	7	\$303,489	\$358,830	\$662,319	4	\$211,554	\$435,665	\$15,000	\$662,319	(3)	(\$91,835)	\$91,835	\$0
Total Office of the Lt. Governor		7	\$303,489	\$358,830	\$662,319	4	\$211,554	\$435,665	\$15,000	\$662,319	(3)	(\$91,835)	\$91,835	\$0
Other Offices of the Governor & Lt. Governor														
Office of Management & Budget	1014	6	\$267,299	\$10,443	\$277,742	6	\$263,083	\$16,124	\$0	\$279,207	0	(\$4,216)	\$5,681	\$1,465
Administrative Services	1016	16	446,226	130,713	576,939	15	430,816	108,004	85,558	624,378	(1)	(15,410)	62,849	47,439
CNMI HSEMA	1019	20	273,516	11,067	284,583	15	147,162	43,805	193,325	384,292	(5)	(126,354)	226,063	99,709
Office of Youth Affairs	1020	2	66,524	665	67,189	3	105,828	1,058	0	106,886	1	39,304	393	39,697
Office of Parole Board	1023	4	120,077	13,310	133,387	4	119,657	10,965	7,200	137,822	0	(420)	4,855	4,435
Scholarship and Grants	1033	2	72,265	1,488,634	1,560,899	3	92,026	1,224,104	3,368	1,319,498	1	19,761	(261,162)	(241,401)
Public Defender	1190	8	334,854	35,511	370,365	8	413,027	39,945	37,800	490,772	0	78,173	42,234	120,407
Carolinian Affairs Office	1201	3	105,151	21,317	126,468	3	106,918	9,180	3,116	119,214	0	1,767	(9,021)	(7,254)
Indigenous Affairs Office	1202	1	53,648	536	54,184	1	47,130	471	0	47,601	0	(6,518)	(65)	(6,583)
Veteran's Affairs Office	1251	2	79,266	1,418	80,684	2	80,598	1,328	11,818	93,744	0	1,332	11,728	13,060
Women's Affairs Saipan	1260	2	75,322	35,471	110,793	2	76,588	3,190	0	79,778	0	1,265	(32,281)	(31,015)
Environ. Protec. Act PL3-23	1492	1	18,758	188	18,946	1	19,072	191	0	19,263	0	314	3	317
Environmental Quality Saipan	1493	2	48,548	64,097	112,645	2	49,364	65,263	0	114,627	0	816	1,166	1,982
Environmental Quality Tinian	1494	1	17,167	172	17,339	1	17,456	175	0	17,631	0	289	3	292
Zoning Board	1555	6	223,091	5,103	228,194	6	208,382	6,153	2,880	217,415	0	(14,709)	3,830	(10,779)
CJPA	1584	3	125,063	1,251	126,314	2	82,916	949	12,000	95,865	(1)	(42,147)	11,698	(30,449)
Vocational Rehabilitation Services	1915	0	0	76,204	76,204	0	0	55,866	0	55,866	0	0	(20,338)	(20,338)
Office of Grants Management	1043	5	188,842	11,808	200,650	5	217,110	6,534	0	223,644	0	28,268	(5,274)	22,994
Vacant Holding Account	new	0	0	0	0	100	0	0	0	0	100	0	0	0
Total Other Offices of the Gov. & Lt. Gov.		84	\$2,515,517	\$1,907,908	\$4,423,525	179	\$2,477,133	\$1,593,305	\$357,065	\$4,427,503	95	(\$38,484)	\$42,462	\$3,978
Office of the Attorney General														
Attorney General - Saipan	1170	40	\$1,936,210	\$121,865	\$2,058,075	41	\$1,935,981	\$220,384	\$48,881	\$2,205,246	1	(\$229)	\$147,400	\$147,171
Consumer Counsel	1185	2	93,362	934	94,296	1	38,200	382	0	38,582	(1)	(55,162)	(552)	(55,714)
Investigations Unit	1187	2	77,013	770	77,783	2	80,217	802	0	81,019	0	3,204	32	3,236
Special Investigations	1188	1	38,627	386	39,013	0	0	0	0	0	(1)	(38,627)	(386)	(39,013)
Total Office of the Attorney General		45	\$2,145,212	\$123,955	\$2,269,167	44	\$2,054,398	\$221,568	\$48,881	\$2,324,847	(1)	(\$90,814)	\$146,494	\$55,680
Department of Commerce														
Secretary of Commerce	1300	11	\$295,596	\$32,580	\$328,176	10	\$326,198	\$34,282	\$33,200	\$393,680	(1)	\$30,602	\$34,902	\$65,504
Economic Devel. Saipan	1310	6	179,525	1,795	181,320	7	208,244	2,082	0	210,326	1	28,719	287	29,006
Statistical Research	1331	3	115,302	1,153	116,455	2	88,732	887	0	89,619	(1)	(26,570)	(266)	(26,836)
Alcoholic Beverage Control	1332	3	85,138	851	85,989	3	86,567	866	0	87,433	0	1,429	15	1,444
Enforcement and Compliance	1333	4	120,803	1,208	122,011	4	122,834	1,228	0	124,062	0	2,031	20	2,051
Workers Compensation Commission	1334	0	0	249,753	249,753	3	99,562	996	0	100,558	3	99,562	(248,757)	(149,195)
Total Department of Commerce		27	\$796,364	\$287,340	\$1,083,704	29	\$932,137	\$40,341	\$33,200	\$1,005,678	2	\$135,773	(\$213,799)	(\$78,026)
Department of Community & Cultural Affairs														
Secretary CCA	1200	8	\$132,618	\$0	\$132,618	6	\$193,984	\$31,155	\$768,680	\$993,819	(2)	\$61,366	\$799,835	\$861,201
Youth Services Saipan	1220	14	297,046	56,433	353,479	14	348,116	32,089	0	380,205	0	51,070	(24,344)	26,726
Child Care Licensing Program	1223	2	31,873	5,179	37,052	2	32,409	6,946	0	39,355	0	636	1,767	2,303
Historical Pres. Saipan	1230	6	161,129	10,043	171,172	5	145,527	17,615	0	163,142	(1)	(15,602)	7,572	(8,030)
Office of Aging Saipan	1240	8	161,302	16,492	177,794	6	109,835	57,287	0	167,122	(2)	(51,467)	40,795	(10,672)
Council for Arts & Culture	1250	7	156,668	37,971	194,639	7	156,774	35,908	0	192,682	0	106	(2,063)	(1,957)
Low Income Energy Assistance	1252	2	45,376	108,575	153,951	2	40,550	9,447	80,000	129,997	0	(4,826)	(19,128)	(23,954)
Sports and Recreation Saipan	1270	4	121,709	8,557	130,266	0	0	0	0	0	(4)	(121,709)	(8,557)	(130,266)
Chamorro/Carol Language	1557	5	139,173	16,271	155,444	5	141,513	7,718	0	149,231	0	2,340	(8,553)	(6,213)
Total Department of Community & Cultural Affairs		56	\$1,245,894	\$259,521	\$1,505,415	47	\$1,168,708	\$198,165	\$848,680	\$2,215,553	(9)	(\$78,186)	\$787,324	\$709,138
Department of Corrections														
Corrections Commissioner	1335	97	\$1,373,439	\$800,000	\$2,173,439	86	\$2,009,967	\$751,855	\$293,912	\$3,055,734	(11)	\$636,528	\$245,767	\$882,295
Juvenile Detention	1335a	29	552,529	90,832	643,361	17	383,456	38,765	160,000	582,221	(12)	(169,073)	107,933	(61,140)
Total Department of Corrections		126	\$1,925,968	\$890,832	\$2,816,800	103	\$2,393,423	\$790,620	\$453,912	\$3,637,955	(23)	\$467,455	\$353,700	\$821,155
Department of Finance														
Secretary of Finance	1100	8	\$309,772	\$72,778	\$382,550	8	\$324,624	\$81,210	\$201,224	\$607,058	0	\$14,852	\$209,656	\$224,508
Finance and Acct Saipan	1110	22	622,845	28,448	651,293	23	633,235	32,995	0	666,231	1	10,390	4,548	14,938
Treasury	1120	6	177,583	34,887	212,470	5	137,459	84,599	0	222,058	(1)	(40,124)	49,712	9,588
Revenue & Taxation-Saipa	1130	33	814,114	142,443	956,557	33	810,472	169,645	0	980,117	0	(3,642)	27,202	23,560
Procurement & Supply Saipan	1140	7	218,523	13,431	231,954	7	222,195	37,947	0	260,142	0	3,672	24,516	28,188
Customs Service Saipan	1150	52	1,084,093	128,039	1,212,132	52	1,076,410	200,505	0	1,276,915	0	(7,683)	72,466	64,783
Electronic Data Processing	1160	12	359,013	427,347	786,360	11	279,696	296,465	0	576,161	(1)	(79,316)	(130,882)	(210,199)
Passport Office	1024	4	114,806	7,972	122,778	3	82,597	6,482	0	89,079	(1)	(32,209)	(1,490)	(33,699)
Total Department of Finance		144	\$3,700,749	\$855,345	\$4,556,094	142	\$3,566,688	\$909,849	\$201,224	\$4,677,761	(2)	(\$134,061)	\$255,728	\$121,667
Department of Labor														
Secretary Labor	1275	5	\$181,208	\$42,581	\$223,789	5	\$167,278	\$43,215	\$22,400	\$232,893	0	(\$13,930)	\$23,034	

## EXHIBIT B

Commonwealth of N. Mariana Islands  
Governor's Budget Proposal  
Fiscal Year 2014  
Summary by Program

Summary by Program		FY13 Budget (PL17-85)					FY14 Governor's Proposal					Variance (FY'14 Gov Prop vs PL17-85)				
Description	BU#	FTEs	Prsnl	All Others	Total	FTEs	Prsnl	All Others	Utilities	Total	FTEs	Prsnl	All Others/Utilities	Total		
Agriculture	1410	28	588,641	30,666	619,307	25	567,589	15,829	0	583,418	(3)	(21,052)	(14,837)	(35,889)		
Fish & Wildlife Saipan	1420	7	162,937	27,420	190,357	7	163,409	4,260	0	167,669	0	472	(23,160)	(22,688)		
Parks & Recreation Saipan	1440	25	557,049	57,882	614,931	0	0	468,179	0	468,179	(25)	(557,049)	410,297	(146,752)		
Soil & Water Cons. Saipan	1461	1	23,930	3,909	27,839	1	24,332	2,263	0	26,595	0	402	(1,646)	(1,244)		
Land Registration Saipan	1467	12	255,256	2,553	257,809	12	258,908	4,771	0	263,679	0	3,652	2,218	5,870		
Total Department of Lands & Natural Resources	79		\$1,817,291	\$155,140	\$1,972,431	50	\$1,216,882	\$507,793	\$198,020	\$1,922,695	(29)	(\$600,409)	\$550,673	(\$49,736)		
Department of Public Safety																
DPS Commissioner	1340	6	\$233,726	\$9,826	\$243,552	6	\$284,409	\$48,536	\$0	\$332,945	0	\$50,683	\$38,710	\$89,383		
DPS Police Saipan	1350	118	3,174,325	18,736	3,193,061	103	2,797,439	412,986	0	3,210,425	(15)	(376,886)	384,250	17,364		
DPS Police Training Academy	1360	0	0	60,012	60,012	0	0	0	0	0	0	0	(60,012)	(60,012)		
DPS Administrative Division	1362	7	209,754	62,110	271,864	8	218,894	60,034	694,087	973,015	1	9,140	692,011	701,151		
DPS Motor Vehicles Division	1365	9	190,812	31,666	222,478	9	194,034	33,048	0	227,082	0	3,222	1,382	4,604		
DPS Investigation Division Saipan	1370	16	545,797	22,817	568,614	16	531,110	19,451	0	550,561	0	(14,687)	(3,366)	(18,053)		
DPS Fire Division Saipan	1380	71	2,203,315	190,663	2,393,978	70	2,276,996	160,130	0	2,437,126	(1)	73,681	(30,533)	43,148		
DPS Boating Safety	1390	3	71,905	719	72,624	3	74,200	1,954	0	76,154	0	2,295	1,235	3,530		
Total Department of Public Safety	230		\$6,629,634	\$396,549	\$7,026,183	215	\$6,377,082	\$736,139	\$694,087	\$7,807,308	(15)	(\$252,552)	\$1,033,677	\$781,125		
Department of Public Works																
Secretary Public Works	1471	12	\$403,019	\$331,867	\$734,886	14	\$454,138	\$199,459	\$1,649,654	\$2,303,251	2	\$51,119	\$1,517,246	\$1,568,365		
Building Safety Code	1470	6	161,462	1,615	163,077	8	236,292	22,058	0	258,350	2	74,830	20,443	95,273		
Roads & Grounds Division	1484	23	508,265	20,954	529,219	23	516,345	5,163	0	521,508	0	8,080	(15,791)	(7,711)		
Solid Waste Management Division	1485	16	327,669	3,277	330,946	13	275,313	2,753	0	278,066	(3)	(52,356)	(524)	(52,880)		
Technical Services Division	1490	20	581,566	5,816	587,382	17	497,596	4,976	0	502,572	(3)	(83,970)	(840)	(84,810)		
Total Department of Public Works	77		\$1,981,981	\$363,529	\$2,345,510	75	\$1,979,684	\$234,409	\$1,649,654	\$3,863,747	(2)	(\$2,297)	\$1,520,534	\$1,518,237		
Total Executive Branch	910		\$24,392,689	\$5,966,714	\$30,359,403	916	\$23,395,947	\$6,261,547	\$4,551,827	\$34,209,321	6	(\$996,742)	\$4,846,660	\$3,849,918		
First Senatorial District																
Mayor Rota	1065	95	\$1,476,079	\$200,704	\$1,676,783	94	\$1,490,900	\$225,020	\$679,241	\$2,395,161	(1)	\$14,821	\$703,557	\$718,378		
Mayor Rota Contingency	1068	0	0	8,696	8,696	0	0	0	0	0	0	0	(8,696)	(8,696)		
Municipal Council Rota	1069	9	155,043	20,544	175,587	9	165,832	12,768	0	178,600	0	10,789	(7,585)	3,103		
Finance and Acct Rota	1112	3	85,658	4,098	89,756	3	88,059	1,593	0	89,652	0	2,401	(2,505)	(104)		
Revenue & Taxation-Rota	1132	3	44,216	2,523	46,739	3	47,202	1,813	0	49,015	0	2,986	(710)	2,276		
Proc & Supply Rota	1142	2	40,444	401	40,845	2	41,393	546	0	41,939	0	1,349	145	1,494		
Customs Service Rota	1152	6	104,295	1,622	105,917	6	111,345	4,587	0	115,932	0	7,050	2,965	10,015		
Historic Pres. Rota	1232	2	33,460	1,593	35,053	2	34,025	2,461	0	36,486	0	565	868	1,433		
Sports and Recreation Rota	1272	6	145,092	2,975	148,067	6	147,530	8,829	0	156,359	0	2,438	2,854	5,292		
Labor Rota	1282	4	110,246	6,105	116,351	4	112,099	4,995	0	117,094	0	1,853	(1,110)	743		
Economic Devel. Rota	1312	8	151,475	2,099	153,574	7	182,530	3,841	0	186,371	(1)	31,055	1,742	32,797		
DPS Police Rota	1352	30	558,203	23,212	581,415	30	606,734	33,931	0	639,665	0	47,531	10,719	58,250		
DPS Port & Prop Rota	1353	13	174,046	3,372	177,418	13	219,360	6,629	0	225,989	0	45,314	3,257	48,571		
Agriculture-Rota	1412	17	412,681	13,951	426,632	18	432,013	21,043	0	453,056	1	19,332	7,092	26,424		
Fish & Wildlife Rota	1422	7	51,802	2,389	54,191	5	58,982	3,668	0	62,650	(2)	7,180	1,279	8,459		
Parks & Recreation Rota	1442	2	25,277	508	25,785	2	28,997	8,134	0	37,131	0	3,720	7,626	11,346		
Land Registration Rota	1468	3	61,813	1,715	63,528	3	65,985	1,444	0	67,429	0	4,172	(271)	3,901		
Operations & Maintenance Rota	1482	24	466,098	13,304	479,402	23	472,375	20,080	0	492,455	(1)	6,277	6,776	13,053		
Rota Public Library	1523	2	15,022	249	15,271	1	15,274	153	0	15,427	(1)	252	(96)	156		
Total First Senatorial District	236		\$4,110,550	\$309,970	\$4,420,520	231	\$4,319,635	\$368,536	\$679,241	\$5,357,412	(5)	\$209,085	\$727,807	\$936,892		
Second Senatorial District																
Mayor Tinian	1063	110	\$2,248,186	\$100,611	\$2,348,797	110	\$2,302,937	\$165,016	\$872,691	\$3,340,644	0	\$54,751	\$937,096	\$991,847		
Municipal Council Tinian	1064	3	84,954	14,600	99,554	3	86,382	49,748	0	136,130	0	1,428	35,148	36,576		
Finance and Acct Tinian	1111	2	69,537	5,000	74,537	2	70,706	18,786	0	89,492	0	1,169	13,786	14,955		
Revenue & Taxation-Tinian	1131	1	19,939	0	19,939	1	20,274	2,223	0	22,497	0	335	2,223	2,558		
Proc & Supply Tinian	1141	2	41,675	500	42,175	2	41,314	413	0	41,727	0	(361)	(414)	(448)		
Customs Service Tinian	1151	3	96,733	2,000	98,733	3	95,437	4,237	0	99,674	0	(1,296)	2,237	941		
Historic Pres. Tinian	1231	2	52,795	800	53,595	2	53,682	4,223	0	57,905	0	887	3,423	4,310		
Sports and Recreation Tinian	1271	3	85,644	2,000	87,644	3	83,739	6,796	0	90,535	0	(1,905)	4,796	2,891		
Labor Tinian	1281	6	168,497	25,000	193,497	6	171,329	30,655	0	201,984	0	2,832	5,655	8,487		
Economic Development Tinian	1311	4	93,507	25,000	118,507	4	95,079	23,100	0	118,179	0	1,572	(1,900)	(328)		
DPS Police Tinian	1351	35	834,944	50,000	884,944	35	934,275	85,598	0	1,019,873	0	99,331	35,598	134,929		
Agriculture - Tinian	1411	11	283,570	10,000	293,570	11	283,819	25,134	0	308,953	0	249	15,134	15,383		
Fish & Wildlife Tinian	1421	2	51,589	3,000	54,589	2	52,466	4,262	0	56,718	0	867	1,262	2,129		
Parks & Recreation Tinian	1441	3	66,265	0	66,265	3	67,480	5,220	0	72,700	0	1,214	5,220	6,434		
Aging	New	2	0	0	0	2	45,812	10,558	0	56,370	0	45,812	10,558	56,370		
Ops & Maint Tinian	1481	4	125,547	15,000	140,547	4	121,492	30,749	0	152,241	0	(4,055)	15,749	11,694		
Tinian Public Library	1524	2	38,627	5,000	43,627	2	39,276	12,008	0	51,284	0	649	7,009	7,657		
Total Second Senatorial District	195		\$4,362,010	\$258,511	\$4,620,521	195	\$4,565,489	\$478,726	\$872,691	\$5,916,906	0	\$203,479	\$1,092,906	\$1,296,385		
Third Senatorial District - Mayors & Municipal Council																
Mayor Saipan	1061	48	\$618,428	\$347,237	\$1,165,665	39	\$828,191	\$379,805	\$37,600	\$1,345,596	(9)	\$109,763	\$70,168	\$179,931		
Mayor Northern Islands	1060	17	227,833	106,325	334,158	17	244,424	123,730	5,600	373,754	0	16,591	23,003	39,596		
Municipal Council Saipan	1062	3	75,541	41,131	116,672	3	72,839	32,514	3,304	108,657	0	(2,702)	(5,313)	(8,015)		
Total Third Senatorial District - Mayors & Municipal	68		\$1,121,802	\$494,693	\$1,616,495	59	\$1,245,454	\$536,048	\$46,504	\$1,828,006	(9)	\$123,652	\$87,859	\$211,511		
BOARDS & COMMISSIONS																
Civil Service Commission	1540	3	\$125,163	\$17,317	\$142,480	2	\$83,004	\$62,378	\$2,694	\$148,076	(1)	(\$32,159)	\$37,755	\$5,596		
Office of Personnel Mgmt. Saipan	1026	12	406,754	37,571	444,325	14	492,017	55,423	48,000	585,440	2	85,263	65,852	151,115		
Office of Personnel Mgmt. Tinian	1027	2	61,643	7,382	69,025	2	72,847	8,298	3,360	84,505	0	11,204	4,275	15,480		
Office of Personnel Mgmt. Rota	1028	1	25,436	6,180	31,616	1	29,934	7,049	1,933	38,916	0	4,498	2,802	7,300		
Board of Election	1551	5	148,622	131,331	279,953	5	151									



## EXHIBIT B

Commonwealth of N. Mariana Islands  
Governor's Budget Proposal  
Fiscal Year 2014  
Summary by Program

		FY13 Budget (PL17-85)				FY14 Governor's Proposal				Variance (FY14 Gov Prop vs PL17-85)				
Description	BU#	FTEs	Prsnt	All Others	Total	FTEs	Prsnt	All Others	Utilities	Total	FTEs	Prsnt	All Others/ Utilities	Total
La Fiesta Lease	1532	0	0	0	0	0	0	202,000	0	202,000				
DDC CNMI Respite Service Program PL	1534	0	0	61,024	61,024	0	0	49,742	3,360	53,102	0	0	(7,922)	(7,922)
Total Independent Programs		37	\$12,071,178	\$11,897,387	\$23,968,565	37	\$22,053,639	\$8,239,264	\$245,048	\$30,537,952	(4)	\$8,867,801	(\$3,759,733)	\$6,108,068
<b>Grand Total Central Government</b>														
Department of Public Lands														
Department of Public Lands	1950	67	\$1,850,647	\$1,283,763	\$3,134,410	67	\$2,018,750	\$3,142,686	\$99,360	\$5,260,796	0	\$168,103	\$1,958,283	\$2,126,386
Total Department of Public Lands		67	\$1,850,647	\$1,283,763	\$3,134,410	67	\$2,018,750	\$3,142,686	\$99,360	\$5,260,796	0	\$168,103	\$1,958,283	\$2,126,386
<b>Grand Total Central Govt Inclusive of Public Lands</b>														
OTHER PROGRAMS (Transfers to Agencies)														
DPH Subsidy	1507	0	0	1,951,667	1,951,667	0	0	2,000,000	0	2,000,000	0	0	48,333	48,333
NMI College	1605	150	0	4,511,052	4,511,052	117	0	5,029,900	0	5,029,900	(33)	0	518,848	518,848
Marianas Visitors' Bureau	1606	43	0	2,007,586	2,007,586	37	0	1,161,650	0	1,161,650	(6)	0	(845,936)	(845,936)
Public School System	1607	879	0	30,067,604	30,067,604	808	0	33,067,604	0	33,067,604	(71)	0	3,000,000	3,000,000
PSS Board	1624	3	0	172,257	172,257	3	0	172,257	0	172,257	0	0	0	0
Total Other Programs		1,075	\$0	\$38,710,166	\$38,710,166	965	\$0	\$41,431,411	\$0	\$41,431,411	(110)	\$0	\$2,721,245	\$2,721,245
<b>Grand Total</b>														

## EXHIBIT B

Commonwealth of the N. Mariana Islands  
Governor's Budget Proposal  
Fiscal Year 2014

## Consolidated Summary by Category

Object Classification	Judicial Branch	Legislative Branch	Office of the Governor	Office of the Lt Gov	Other Offices of the Gov/LTG	Attorney General	Commerce	Community & Cultural Affairs	Corrections	Finance
<b>PERSONNEL EXPENDITURES</b>										
61090 Wages and Salaries-Civil SVS	\$274,754	\$0	\$0	\$0	\$232,819	\$408,657	\$575,726	\$678,313	\$1,853,233	\$3,066,864
61100 Wages and Salaries-Ungraded	2,708,674	2,168,611	380,000	194,000	2,028,121	1,474,384	278,400	392,911	54,000	202,327
Wages Adj for Austerity Holidays	0	0	0	0	0	0	0	0	0	0
61110 Overtime Compensation	0	0	0	0	9,575	0	0	0	88,000	0
61120 Standby Compensation	0	0	0	0	0	0	0	0	0	0
61140 Night Differential	0	0	0	0	0	0	0	0	0	0
61150 Typhoon Differential	0	0	0	0	0	0	0	0	0	0
61180 Personnel Insurance	43,260	31,445	5,510	2,813	32,923	27,304	12,671	15,534	27,655	47,403
61190 Retirement Contributions	0	234,771	0	0	0	0	0	0	0	0
DB Ret. Adj for Austerity Holidays	0	0	0	0	0	0	0	0	0	0
61195 401k DC Ret Emplr Contr	37,035	12,540	0	0	0	0	0	0	0	0
DC Ret. Adj for Austerity Holidays	0	0	0	0	0	0	0	0	0	0
61196 FICA Contribution	174,497	134,453	23,560	12,028	140,772	116,749	52,955	66,416	136,254	202,691
61200 Substantance	0	0	0	0	0	0	0	0	0	0
61210 Health Insurance Premium	94,536	0	0	0	0	0	0	0	0	0
61220 Medicare Contribution	43,260	31,445	5,510	2,813	32,923	27,304	12,385	15,534	31,866	47,403
Medicare Adj for Austerity Holidays	0	0	0	0	0	0	0	0	0	0
61230 Lump Sum Payment of A/L	0	0	0	0	0	0	0	0	0	0
61250 Unemployment Insurance	0	0	0	0	0	0	0	0	0	0
61260 Holiday Pay	0	0	0	0	0	0	0	0	93,000	0
61280 CIQ Overtime - Airport	0	0	0	0	0	0	0	0	0	0
61290 CIQ Overtime - Seaport	0	0	0	0	0	0	0	0	0	0
61299 Personnel - Approp. Only	0	0	0	0	0	0	0	0	109,415	0
61800 Transfer Out-Pers Approp	0	0	0	0	0	0	0	0	0	0
<b>PER PERSONNEL EXPENDITURES</b>	<b>\$3,376,016</b>	<b>\$2,613,265</b>	<b>\$414,580</b>	<b>\$211,654</b>	<b>\$2,477,133</b>	<b>\$2,054,398</b>	<b>\$932,137</b>	<b>\$1,168,708</b>	<b>\$2,393,423</b>	<b>\$3,566,688</b>
<b>FTEs</b>	<b>71</b>	<b>126</b>	<b>7</b>	<b>4</b>	<b>179</b>	<b>44</b>	<b>29</b>	<b>47</b>	<b>103</b>	<b>142</b>
<b>ALL OTHER EXPENDITURES</b>										
62050 Official Representation	\$2,208	\$0	\$48,000	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0
62060 Professional Services	35,490	0	0	40,000	800	40,000	0	0	4,500	269,200
62070 Public Auditor 1% Fee	42,013	363	9,718	6,558	43,836	23,018	9,957	20,452	36,020	46,315
62080 Advertising	4,160	0	0	1,600	800	80	0	4,800	0	2,211
62090 Recruitment/Repatriation	10,000	0	0	0	0	49,699	0	0	0	0
62100 Board & Other Compensation	0	0	0	0	800	0	0	0	0	0
62240 Bank Charges	0	0	0	0	0	0	0	0	0	0
62250 Communications	29,600	0	0	12,000	16,640	17,831	11,200	30,476	29,000	128,240
62260 Dues and Subscriptions	7,600	0	38,800	3,321	0	8,155	400	2,800	0	6,400
62280 Insurance	0	0	0	0	0	0	0	800	0	28,000
62290 Licenses and Fees	360	0	0	0	0	1,200	0	0	0	40
62300 Printing and Photocopying	4,800	0	0	0	800	800	2,400	7,500	1,200	35,440
62399 Other Services & Charges	0	0	0	0	0	1,600	0	0	0	0
62420 Rental-Vehicles	0	0	0	0	0	0	0	0	0	0
62430 Rental-Housing	0	0	0	7,680	0	0	0	0	0	0
62440 Rental Offices	0	0	0	15,360	64,128	0	0	0	0	113,741
62460 Rental-Office Equipment	0	0	0	0	2,944	0	0	0	0	0
62470 Rental-Heavy Equipments	0	0	0	0	0	0	0	0	0	0
62480 Rental-Others	0	0	0	0	0	0	0	7,360	0	1,120
62500 TRAVEL	32,000	0	0	40,000	7,738	7,738	0	0	0	0
62660 Repair and Maintenance	105,600	0	0	10,727	2,800	7,040	4,000	64,845	28,000	107,600
62670 All Others (Budget Only)	0	2,613,915	447,109	223,059	216,255	0	0	0	0	0
62680 Freight and Handling	1,600	0	0	0	0	640	400	800	0	600
62690 Personnel Training Costs	4,000	0	0	0	0	7,200	0	0	0	16,502
62710 Utilities-Power	544,000	54,618	23,304	15,000	357,065	27,974	33,200	381,775	448,000	132,476
62720 Utilities-Water	0	0	0	0	0	9,661	0	241,879	5,912	61,142
62730 Utilities-Sewer	0	0	0	0	0	11,246	0	225,026	0	7,606
62740 Hygienical Grooming(DYS)	0	0	0	0	0	0	0	2,000	0	0
62750 Cleaning Services	10,400	0	0	3,360	3,264	0	2,784	1,760	0	20,400
62770 Cash Award	0	0	0	0	0	0	0	0	0	0
63010 Books and Library Materials	400	0	0	800	0	8,000	0	0	0	800
63020 Food Items	3,600	0	0	0	0	0	0	4,300	560,000	0
63030 Fuel & Lubricate	10,000	0	0	5,600	4,640	2,830	1,600	19,120	32,200	21,280
63040 Supplies-Office	9,600	0	0	4,000	2,460	4,000	2,800	12,880	3,900	25,200
63050 Supplies-Operations	9,888	0	0	8,000	2,400	4,000	4,800	18,272	93,000	81,160
63070 Medical - General Supplies	0	0	0	0	0	0	0	0	2,800	0
63080 Medical-Lab Supplies	0	0	0	0	0	0	0	0	0	0
63090 Medical Pharma Supplies	0	0	0	0	0	0	0	0	0	0
63120 Equipments under \$5000	0	0	0	4,000	0	2,480	0	0	0	5,600
64520 Improvements	0	0	0	0	0	0	0	0	0	0
64530 Leaseholds	0	0	0	0	0	0	0	0	0	0
64540 Machinery Tools & Equipment	0	0	0	0	0	0	0	0	0	0
64550 Computer Systems & Equipment	0	0	0	9,600	8,000	2,480	0	0	0	0
64560 Office Equipment	0	0	0	0	0	32,777	0	0	0	0
64570 Office Furniture & Fixture	0	0	0	0	0	0	0	0	0	0
64580 Vehicles - Pub Ser & Admin.	0	0	0	0	15,000	0	0	0	0	0
64590 Vehicles - Heavy Equipment	0	0	0	0	0	0	0	0	0	0
65120 Confidential Informants	0	0	0	0	0	0	0	0	0	0
65350 Judgements Agst. Government	0	0	0	0	0	0	0	0	0	0
65400 Scholarships and Grants	0	0	0	0	1,200,000	0	0	0	0	0
65800 Transfers Out - Gov't Agency	0	0	0	0	0	0	0	0	0	0
<b>ALL OTHER EXPENDITURES</b>	<b>\$867,319</b>	<b>\$2,668,896</b>	<b>\$566,931</b>	<b>\$450,665</b>	<b>\$1,950,370</b>	<b>\$270,449</b>	<b>\$73,541</b>	<b>\$1,046,845</b>	<b>\$1,244,532</b>	<b>\$1,111,073</b>
<b>TOTAL PRSNL &amp; ALL OTHERS</b>	<b>\$4,243,335</b>	<b>\$5,282,161</b>	<b>\$981,511</b>	<b>\$662,319</b>	<b>\$4,427,503</b>	<b>\$2,324,847</b>	<b>\$1,005,678</b>	<b>\$2,215,553</b>	<b>\$3,637,955</b>	<b>\$4,677,761</b>

EXH B 000025

Commonwealth of the N. Mariana Islands  
Governor's Budget Proposal  
Fiscal Year 2014

## EXHIBIT B

## Consolidated Summary by Category

Object Classification	Labor	Lands & Natural Resources	Public Safety	Public Works	Rota	Tinian	Saipan, N. Is. Mayors & Mun. Cncl	Boards & Comm	Independent Programs	Other Programs
<b>PERSONNEL EXPENDITURES</b>										
61090 Wages and Salaries-Civil SVS	\$352,725	\$888,283	\$4,514,475	\$1,164,722	\$2,089,988	\$1,460,813	\$36,764	\$581,678	\$462,476	\$0
61100 Wages and Salaries-Ungraded	200,510	227,100	219,800	649,837	1,784,544	2,583,027	1,104,807	288,876	409,507	0
<i>Wages Adj for Austerity Holidays</i>	0	0	0	0	0	0	0	0	0	0
61110 Overtime Compensation	0	0	300,289	0	0	51,500	0	0	0	0
61120 Standby Compensation	0	0	0	0	0	0	0	0	0	0
61140 Night Differential	0	0	0	0	0	0	0	0	0	0
61150 Typhoon Differential	0	0	0	0	0	0	0	0	0	0
61180 Personnel Insurance	8,021	16,173	68,647	26,311	56,180	58,635	16,553	12,622	12,712	0
61190 Retirement Contributions	0	0	0	0	0	0	0	0	19,801,980	0
<i>DB Ret. Adj for Austerity Holidays</i>	0	0	0	0	0	0	0	0	0	0
61195 401k DC Ret Emplr Contr	0	0	0	0	0	0	0	0	436,809	0
<i>DC Ret. Adj for Austerity Holidays</i>	0	0	0	0	0	0	0	0	0	0
61196 FICA Contribution	34,301	69,153	363,478	112,503	245,550	259,662	70,777	53,975	54,356	0
61200 Subsistence	0	0	0	0	0	0	0	0	16,800	0
61210 Health Insurance Premium	0	0	0	0	0	0	0	0	700,000	0
61220 Medicare Contribution	8,021	16,173	82,412	26,311	57,426	60,703	16,553	12,622	12,712	0
<i>Medicare Adj for Austerity Holidays</i>	0	0	0	0	0	0	0	0	0	0
61230 Lump Sum Payment of A/L	0	0	0	0	0	0	0	0	0	0
61250 Unemployment Insurance	0	0	0	0	0	0	0	0	0	0
61260 Holiday Pay	0	0	0	0	0	0	0	0	0	0
61280 CIQ Overtime - Airport	0	0	0	0	0	0	0	0	0	0
61290 CIQ Overtime - Seaport	0	0	0	0	0	0	0	0	0	0
61299 Personnel - Approp. Only	0	0	827,981	0	85,947	91,149	0	0	146,287	0
61800 Transfer Out-Pers Approp	0	0	0	0	0	0	0	0	0	0
<b>PER PERSONNEL EXPENDITURES</b>	<b>\$603,578</b>	<b>\$1,216,882</b>	<b>\$6,377,082</b>	<b>\$1,979,684</b>	<b>\$4,319,635</b>	<b>\$4,565,489</b>	<b>\$1,245,454</b>	<b>\$949,773</b>	<b>\$22,053,639</b>	<b>\$0</b>
<b>FTEs</b>	<b>21</b>	<b>50</b>	<b>215</b>	<b>75</b>	<b>231</b>	<b>195</b>	<b>59</b>	<b>27</b>	<b>37</b>	<b>965</b>
<b>ALL OTHER EXPENDITURES</b>										
62050 Official Representation	\$0	\$0	\$0	\$0	\$13,000	\$16,000	\$52,000	\$0	\$0	\$0
62060 Professional Services	516	0	43,600	0	30,000	22,000	191,606	40,000	5,688,909	0
62070 Public Auditor 1% Fee	6,757	19,036	77,299	38,254	53,044	58,584	18,099	11,919	302,355	81,104
62080 Advertising	1,200	0	600	0	0	1,500	5,000	3,632	1,700	0
62090 Recruitment/Repatriation	0	0	0	0	0	0	0	0	0	0
62100 Board & Other Compensation	0	0	0	0	0	0	2,200	10,560	0	0
62240 Bank Charges	0	0	0	0	0	0	0	0	0	0
62250 Communications	6,330	1,600	48,000	8,000	39,827	67,305	18,316	24,605	38,040	0
62260 Dues and Subscriptions	240	0	1,120	0	0	1,500	1,100	7,536	2,200	67,500
62280 Insurance	0	0	8,000	0	0	0	0	0	283,230	0
62290 Licenses and Fees	0	0	800	0	0	0	200	0	2,500	0
62300 Printing and Photocopying	1,200	400	11,600	0	3,365	5,700	650	8,640	8,630	0
62399 Other Services & Charges	0	0	0	0	0	0	0	0	0	0
62420 Rental-Vehicles	0	0	0	0	6,000	1,840	9,243	2,000	20,000	0
62430 Rental-Housing	0	0	0	0	0	0	0	0	700,000	0
62440 Rental Offices	0	0	0	60,000	0	42,900	50,000	26,400	40,000	0
62460 Rental-Office Equipment	0	0	0	0	16,050	0	1,750	4,832	2,500	0
62470 Rental-Heavy Equipments	0	0	0	0	0	0	6,800	0	0	0
62480 Rental-Others	0	0	0	0	0	0	1,467	8,000	4,400	0
62500 TRAVEL	0	0	0	0	30,000	20,000	23,033	0	580,944	0
62660 Repair and Maintenance	8,000	5,380	86,000	27,855	25,697	35,045	35,292	6,000	3,948	0
62670 All Others (Budget Only)	0	463,544	0	0	0	0	0	0	162,662	0
62680 Freight and Handling	0	0	7,600	0	7,164	13,117	2,000	3,200	30,000	0
62690 Personnel Training Costs	0	0	0	0	0	0	2,700	3,200	0	0
62710 Utilities-Power	22,400	109,914	475,887	1,584,167	679,241	318,707	46,504	67,683	243,254	0
62720 Utilities-Water	3,200	56,846	116,260	29,931	0	486,874	0	0	858	0
62730 Utilities-Sewer	3,200	31,260	101,940	35,555	0	67,110	0	0	936	0
62740 Hygienical Grooming(DYS)	0	0	0	0	0	0	0	0	0	0
62750 Cleaning Services	6,546	0	0	0	2,000	0	0	4,560	41,260	0
62770 Cash Award	0	0	0	0	0	0	0	0	0	0
63010 Books and Library Materials	0	0	1,920	0	0	1,000	1,000	0	500	0
63020 Food Items	0	0	3,600	0	1,490	1,200	4,000	3,600	1,264	0
63030 Fuel & Lubricate	4,032	6,758	340,000	56,000	81,822	121,605	48,771	4,600	30,576	0
63040 Supplies-Office	1,600	2,700	11,200	4,800	9,318	14,980	4,700	6,160	8,600	0
63050 Supplies-Operations	5,645	4,675	72,400	8,000	39,759	29,450	34,876	5,040	74,625	0
63070 Medical - General Supplies	0	0	0	0	0	0	0	0	0	0
63080 Medical-Lab Supplies	0	0	0	0	0	0	0	0	0	0
63090 Medical Pharma Supplies	0	0	0	0	0	0	300	0	0	0
63120 Equipments under \$5000	0	0	0	0	0	0	5,000	0	2,500	0
64520 Improvements	0	0	0	0	0	0	5,000	0	0	0
64530 Leaseholds	0	0	0	0	0	0	0	0	200,000	0
64540 Machinery Tools & Equipment	0	2,900	3,200	0	0	20,000	1,945	0	0	0
64550 Computer Systems & Equipment	8,000	800	4,000	12,000	0	5,000	5,000	2,000	0	0
64560 Office Equipment	0	0	4,800	0	0	0	2,500	0	0	0
64570 Office Furniture & Fixture	0	0	2,400	0	0	0	1,500	0	0	0
64580 Vehicles - Pub Ser & Admin.	0	0	0	0	0	0	0	0	0	0
64590 Vehicles - Heavy Equipment	0	0	0	0	0	0	0	0	0	0
65120 Confidential Informants	0	0	8,000	0	0	0	0	0	0	0
65350 Judgements Agst. Government	0	0	0	19,500	0	0	0	0	7,921	0
65400 Scholarships and Grants	0	0	0	0	0	0	0	0	0	0
65800 Transfers Out - Gov't Agency	0	0	0	0	0	0	0	0	0	41,282,807
<b>ALL OTHER EXPENDITURES</b>	<b>\$78,866</b>	<b>\$705,813</b>	<b>\$1,430,226</b>	<b>\$1,884,063</b>	<b>\$1,037,777</b>	<b>\$1,351,417</b>	<b>\$582,552</b>	<b>\$254,167</b>	<b>\$8,484,313</b>	<b>\$41,431,411</b>
<b>TOTAL PRSNL &amp; ALL OTHERS</b>	<b>\$682,444</b>	<b>\$1,922,695</b>	<b>\$7,807,308</b>	<b>\$3,863,747</b>	<b>\$5,357,412</b>	<b>\$5,916,906</b>	<b>\$1,828,006</b>	<b>\$1,203,940</b>	<b>\$30,537,952</b>	<b>\$41,431,411</b>

EXH B 000026

Commonwealth of the N. Mariana Islands  
Governor's Budget Proposal  
Fiscal Year 2014

## EXHIBIT B

## Consolidated Summary by Category

Object Classification	General Fund Total	Public Lands	Grand Total
<b>PERSONNEL EXPENDITURES</b>			
61090 Wages and Salaries-Civil SVS	\$18,642,290	\$603,132	\$19,245,422
61100 Wages and Salaries-Ungraded	17,349,436	1,183,742	18,533,178
<i>Wages Adj for Austerity Holidays</i>	0	0	0
61110 Overtime Compensation	449,364	0	449,364
61120 Standby Compensation	0	0	0
61140 Night Differential	0	0	0
61150 Typhoon Differential	0	0	0
61180 Personnel Insurance	522,372	25,910	548,282
61190 Retirement Contributions	20,036,751	40,158	20,076,909
<i>DB Ret. Adj for Austerity Holidays</i>	0	0	0
61195 401k DC Ret Emplr Contr	486,384	29,112	515,496
<i>DC Ret. Adj for Austerity Holidays</i>	0	0	0
61196 FICA Contribution	2,324,130	110,786	2,434,916
61200 Subsistence	16,800	0	16,800
61210 Health Insurance Premium	794,536	0	794,536
61220 Medicare Contribution	543,376	25,910	569,286
<i>Medicare Adj for Austerity Holidays</i>	0	0	0
61230 Lump Sum Payment of A/L	0	0	0
61250 Unemployment Insurance	0	0	0
61260 Holiday Pay	93,000	0	93,000
61280 CIQ Overtime - Airport	0	0	0
61290 CIQ Overtime - Seaport	0	0	0
61299 Personnel - Approp. Only	1,260,779	0	1,260,779
61800 Transfer Out-Pers Approp	0	0	0
<b>PER PERSONNEL EXPENDITURES</b>	<b>\$62,519,218</b>	<b>\$2,018,750</b>	<b>\$64,537,968</b>
<b>FTEs</b>	<b>2,627</b>	<b>67</b>	<b>2,694</b>
<b>ALL OTHER EXPENDITURES</b>			
62050 Official Representation	\$171,208	\$0	\$171,208
62080 Professional Services	6,406,621	562,037	6,968,658
62070 Public Auditor 1% Fee	904,701	52,087	956,788
62080 Advertising	27,283	10,100	37,383
62090 Recruitment/Repatriation	59,699	0	59,699
62100 Board & Other Compensation	13,560	0	13,560
62240 Bank Charges	0	0	0
62250 Communications	527,010	23,850	550,860
62260 Dues and Subscriptions	148,672	200	148,872
62280 Insurance	320,030	16,887	336,917
62290 Licenses and Fees	5,100	3,250	8,350
62300 Printing and Photocopying	93,125	5,650	98,775
62399 Other Services & Charges	1,600	0	1,600
62420 Rental-Vehicles	39,083	0	39,083
62430 Rental-Housing	707,680	0	707,680
62440 Rental Offices	412,529	135,800	548,329
62460 Rental-Office Equipment	28,076	4,920	32,996
62470 Rental-Heavy Equipments	6,800	0	6,800
62480 Rental-Others	22,347	0	22,347
62500 TRAVEL	741,453	71,750	813,203
62660 Repair and Maintenance	563,829	46,480	610,309
62670 All Others (Budget Only)	4,126,544	2,000,000	6,126,544
62680 Freight and Handling	67,121	3,500	70,621
62690 Personnel Training Costs	33,602	2,375	35,977
62710 Utilities-Power	5,565,169	92,400	5,657,569
62720 Utilities-Water	1,012,564	6,960	1,019,524
62730 Utilities-Sewer	483,879	0	483,879
62740 Hygienical Grooming(DYS)	2,000	0	2,000
62750 Cleaning Services	96,334	9,600	105,934
62770 Cash Award	0	0	0
63010 Books and Library Materials	14,420	200	14,620
63020 Food Items	583,054	0	583,054
63030 Fuel & Lubricate	791,434	44,400	835,834
63040 Supplies-Office	128,898	23,500	152,398
63050 Supplies-Operations	495,990	14,100	510,090
63070 Medical - General Supplies	2,800	0	2,800
63080 Medical-Lab Supplies	0	0	0
63090 Medical Pharma Supplies	300	0	300
63120 Equipments under \$5000	19,580	31,000	50,580
64520 Improvements	5,000	0	5,000
64530 Leaseholds	200,000	0	200,000
64540 Machinery Tools & Equipment	28,045	10,000	38,045
64550 Computer Systems & Equipment	56,880	0	56,880
64560 Office Equipment	40,077	1,000	41,077
64570 Office Furniture & Fixture	3,900	0	3,900
64580 Vehicles - Pub Ser & Admin.	15,000	70,000	85,000
64590 Vehicles - Heavy Equipment	0	0	0
65120 Confidential Informants	8,000	0	8,000
65350 Judgements Agst. Government	27,421	0	27,421
65400 Scholarships and Grants	1,200,000	0	1,200,000
65800 Transfers Out - Gov't Agency	41,282,807	0	41,282,807
<b>ALL OTHER EXPENDITURES</b>	<b>\$67,491,225</b>	<b>\$3,242,046</b>	<b>\$70,733,271</b>
<b>TOTAL PRSNL &amp; ALL OTHERS</b>	<b>\$130,010,443</b>	<b>\$5,260,796</b>	<b>\$135,271,239</b>

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Commonwealth of the N. Mariana Islands  
Governor's Budget Proposal  
Fiscal Year 2014

## EXHIBIT B

## Judicial Branch

Object Classification	Supreme Court 1691	Superior Court 1690	Admin. 1694	Law Rev. 1692	Total
<b>PERSONNEL EXPENDITURES</b>					
61090 Wages and Salaries-Civil SVS		\$210,374	\$64,380		\$274,754
61100 Wages and Salaries-Ungraded	739,000	1,410,128	397,046	162,500	2,708,674
<i>Wages Adj for Austerity/Unpaid Holidays</i>					0
61110 Overtime Compensation					0
61120 Standby Compensation					0
61140 Night Differential					0
61150 Typhoon Differential					0
61180 Personnel Insurance	10,716	23,497	6,691	2,356	43,260
61190 Retirement Contributions					0
<i>DB Ret. Adj for Austerity/Unpaid Holidays</i>					0
61195 401k DC Ret Emplr Contr	7,200	18,406	6,209	5,220	37,035
<i>DC Ret. Adj for Austerity/Unpaid Holidays</i>					0
61196 FICA Contribution	45,418	100,471	28,608		174,497
61200 Subsistence					0
61210 Health Insurance Premium	20,258	63,023	6,860	4,395	94,536
61220 Medicare Contribution	10,716	23,497	6,691	2,356	43,260
<i>Medicare Adj for Austerity/Unpaid Holidays</i>					0
61230 Lump Sum Payment of A/L					0
61250 Unemployment Insurance					0
61260 Holiday Pay					0
61280 CIQ Overtime - Airport					0
61290 CIQ Overtime - Seaport					0
61299 Personnel - Approp. Only					0
61800 Transfer Out-Pers Approp					0
<b>TOTAL PERSONNEL EXPENDITURES</b>	<b>\$833,308</b>	<b>\$1,849,396</b>	<b>\$516,485</b>	<b>\$176,827</b>	<b>\$3,376,016</b>
<b>FTEs</b>	<b>11</b>	<b>38</b>	<b>18</b>	<b>4</b>	<b>71</b>
<b>ALL OTHER EXPENDITURES</b>					
62050 Official Representation			2,208		2,208
62060 Professional Services			29,090	6,400	35,490
62070 Public Auditor 1% Fee	8,333	18,494	13,226	1,960	42,013
62080 Advertising			4,000	160	4,160
62090 Recruitment/Repatriation			10,000		10,000
62100 Board & Other Compensation					0
62240 Bank Charges					0
62250 Communications			24,800	4,800	29,600
62260 Dues and Subscriptions			7,200	400	7,600
62280 Insurance					0
62290 Licenses and Fees			120	240	360
62300 Printing and Photocopying			4,800		4,800
62399 Other Services & Charges					0
62420 Rental-Vehicles					0
62430 Rental-Housing					0
62440 Rental Offices					0
62460 Rental-Office Equipment					0
62470 Rental-Heavy Equipments					0
62480 Rental-Others					0
62500 TRAVEL			32,000		32,000
62660 Repair and Maintenance			104,000	1,600	105,600
62670 All Others (Budget Only)					0
62680 Freight and Handling			1,360	240	1,600
62690 Personnel Training Costs			1,200	2,800	4,000
62710 Utilities-Power			544,000		544,000
62720 Utilities-Water					0
62730 Utilities-Sewer					0
62740 Hygienical Grooming(DYS)					0
62750 Cleaning Services			10,400		10,400
62770 Cash Award					0
63010 Books and Library Materials				400	400
63020 Food Items			3,440	160	3,600
63030 Fuel & Lubricate			9,600	400	10,000
63040 Supplies-Office			8,000	1,600	9,600
63050 Supplies-Operations			9,888		9,888
63070 Medical - General Supplies					0
63080 Medical-Lab Supplies					0
63090 Medical Pharma Supplies					0
63120 Equipments under \$5000					0
64520 Improvements					0
64530 Leaseholds					0
64540 Machinery Tools & Equipment					0
64550 Computer Systems & Equipment					0
64560 Office Equipment					0
64570 Office Furniture & Fixture					0
64580 Vehicles - Pub Ser & Admin.					0
64590 Vehicles - Heavy Equipment					0
65120 Confidential Informants					0
65350 Judgements Agst. Government					0
65400 Scholarships and Grants					0
65800 Transfers Out - Gov't Agency					0
<b>ALL OTHER EXPENDITURES</b>	<b>\$8,333</b>	<b>\$18,494</b>	<b>\$819,332</b>	<b>\$21,160</b>	<b>\$867,319</b>
<b>ALL PERSNL &amp; ALL OTHER EXP.</b>	<b>\$841,641</b>	<b>\$1,867,890</b>	<b>\$1,335,817</b>	<b>\$197,987</b>	<b>\$4,243,335</b>

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